

Land (Duties and Taxes) (Amendment of Schedule) (No.2) Regulations 2015

GN No. 175 of 2015

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THE LAND (DUTIES AND TAXES) ACT

Regulations made by the Minister under section 47 of the Land (Duties and Taxes) Act

1. These regulations may be cited as the **Land (Duties and Taxes) (Amendment of Schedule) (No.2) Regulations 2015**.

2. In these regulations —

“Act” means the Land (Duties and Taxes) Act.

3. The Eighth Schedule to the Act is amended by deleting item (v) and replacing it by the following item —

(v) where the transfer is made by way of donation or at a nominal price not exceeding 1,000 rupees by a person to —	Part II, Part III and Part VIA
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(i) a religious federation or religious body referred to in item (t);

(ii) a religious federation or religious body registered under the Registration of Associations Act or established under any enactment and having as its main object, the advancement of religion;

(iii) a body established under any enactment having amongst its objects teaching, imparting, disseminating and

promoting knowledge to individuals so as to help them attain mental peace and happiness and ensuring that human relations are governed by the truth, conduct, love, peace and non-violence.

Made by the Minister on 28 August 2015.