

Land (Duties and Taxes) (Amendment of Schedule) Regulations 2014

GN No. 162 of 2014

Government Gazette of Mauritius No. 76 of 23 August 2014

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) Regulations 2014.

2. In these regulations —

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

3. The Eighth Schedule to the Act is amended by inserting, after item (f), the following new item —

(fa) witnessing the transfer of Part II, Part III and Part VIA shares in a manufacturing company where the transferor is a company incorporated outside Mauritius and the transfer is effected to its subsidiary whether incorporated in Mauritius or abroad;

Made by the Minister on 18 August 2014.