

Land (Duties and Taxes) (Amendment of Schedule) Regulations 2016

GN No. 31 of 2016

Government Gazette of Mauritius No. 19 of 5 March 2016

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 2016**.

2. In these regulations -

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

3. The Eighth Schedule to the Act is amended, in item (e), by adding the following new sub-items –

- | | | |
|-------|---|----------------------|
| (x) | to the National Pensions Fund in respect of shares; | Part II |
| (xi) | by the National Pensions Fund in respect of shares; | Part III |
| (xii) | in relation to the land of an extent exceeding 21.1044 hectares (50 arpents) –
(A) by a specified entity under the Sugar Industry Efficiency Act; or
(B) between a specified entity under the Sugar Industry Efficiency Act and the State Investment Corporation Ltd. | Part II and Part III |

Made by the Minister on 25 February 2016.