## **Registration Duty (Derogation from Liability to Duty) Regulations 2022**

GN No. 306 of 2022

## Government Gazette of Mauritius No. 148 of 26 November 2022

## THE REGISTRATION DUTY ACT

## Regulations made by the Minister under section 49(a) of the Registration Duty Act

1. These regulations may be cited as the **Registration Duty (Derogation from Liability to Duty) Regulations 2022**.

2. In these regulations -

"Act" means the Registration Duty Act.

**3.** For avoidance of doubt, a co-owner referred to in section 27(3)(b)(va) and (5)(b)(iva) of the Act shall not include a person who is married under the regime of legal community of goods and property.

4. These regulations shall be deemed to have come into operation on 8 June 2022.

Made by the Minister on 18 November 2022.