

# **Registration Duty (Construction of Housing Estates) Regulations 2022**

**GN No. 76 of 2022**

**Government Gazette of Mauritius No. 51 of 9 April 2022**

## **THE REGISTRATION DUTY ACT**

### **Regulations made by the Minister under section 49 of the Registration Duty Act**

1. These regulations may be cited as the **Registration Duty (Construction of Housing Estates) Regulations 2022**.

2. In these regulations -

"Act" means the Registration Duty Act;

"COVID-19 period for the year 2021" has the same meaning as in paragraph (b) of the definition of "COVID- 19 period" under the Interpretation and General Clauses Act.

3. Regulation 4 shall apply to the construction of a housing estate by a company registered under section 161A(45) of the Income Tax Act on or after 7 August 2020 and where the construction of the housing estate falls within the COVID- 19 period for the year 2021.

4. The transfer or *vente en état futur d'achèvement* (VEFA) by a company of a housing unit forming part of a housing estate shall be exempted from payment of registration duty under the Act, provided the transfer is made on or before 31 December 2022 in respect of a housing unit falling under section 27(5A)(a)(iii) of the Act.

Made by the Minister on 6 April 2022.