

Registration Duty (Amendment of Schedule) Regulations 2015

GN No. 50 of 2015

Government Gazette of Mauritius No. 33 of 9 April 2015

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 (Amendment of Schedule) Regulations 2015**.

2. In these regulations —
“Act” means the Registration Duty Act.

3. The First Schedule to the Act is amended, in Part III, by adding the following new item —

35. Where exemption or part of exemption has been granted in respect of a takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act, documents in relation to that takeover or transfer of undertaking, witnessing the transfer of movable property, shares in any company which do not attract registration duty under item 8 of paragraph J of Part I and any instrument thereto witnessing the transfer or “*cession*” of a loan, overdraft or other similar facility.

4. These regulations shall be deemed to have come into operation on 5 April 2015.

Made by the Minister on 6 April 2015.