

# **Registration Duty (Home Ownership Scheme) Regulations 2022**

**GN No. 111 of 2022**

**Government Gazette of Mauritius No. 75 of 28 May 2022**

## **THE REGISTRATION DUTY ACT**

### **Regulations made by the Minister under sections 48A(4)(g)(v) and 49 of the Registration Duty Act**

- 1.** These regulations may be cited as the **Registration Duty (Home Ownership Scheme) Regulations 2022**.
- 2.** In these regulations -  
"Act" means the Registration Duty Act.
- 3.** For the purpose of section 48A(4)(g)(v), a property qualifying under the Home Ownership Scheme shall include a property referred to in section 48A(4)(g)(i) to (iv). acquired -
  - (a) jointly by an ascendant and a descendant or the descendant's spouse;
  - (b) from a brother or sister, or from the spouse of the brother or sister.
- 4.** These regulations shall be deemed to have come into operation on 1 July 2021.

Made by the Minister on 24 May 2022.