

Stamp Duty (Amendment of Schedule) Regulations 2015

GN No. 51 of 2015

Government Gazette of Mauritius No. 33 of 9 April 2015

THE STAMP DUTY ACT

Regulations made by the Minister under section 7 of the Stamp Duty Act

- 1.** These regulations may be cited as the **Stamp Duty (Amendment of Schedule) Regulations 2015**.
- 2.** In these regulations —
“Act” means the Stamp Duty Act.
- 3.** The Schedule to the Act is amended by adding the following new item, the full stop at the end of item 19 being deleted —

20. Where exemption or part of exemption has been granted in respect of a NIL takeover or transfer of undertaking pursuant to item (zb) of the Eighth Schedule to the Land (Duties and Taxes) Act, any document in relation to that takeover or transfer of undertaking, presented for registration, transcription, inscription or erasure of inscription.
- 4.** These regulations shall be deemed to have come into operation on 5 April 2015.

Made by the Minister on 6 April 2015.