

Land (Duties and Taxes) (Amendment of Schedule) (No. 2) Regulations 2011

GN No. 140 of 2011

THE LAND (DUTIES AND TAXES) ACT

Regulations made by the Minister under section 47 of the Land (Duties and Taxes) Act

1. These regulations may be cited as the **Land (Duties and Taxes) (Amendment of Schedule) (No. 2) Regulations 2011**.

2. In these regulations -

"Act" means the Land (Duties and Taxes) Act.

3. The Eighth Schedule to the Act is amended -

(a) in item (a)(iii), by deleting the words "or to a religious body under the Registration Duty Act";

(b) by adding the following new items -

(t) where the transfer is made to -

(i) a religious federation eligible to a per capita subsidy from Government, specified in item (u)(i);

(ii) a religious body registered under the Registration of Associations Act and affiliated to a religious federation referred to in sub-item (i);

Part II and Part VIA when the tax is payable by the religious federation or religious body, provided that the immovable property is used or a building is constructed for use -

- (iii) a religious body which is not affiliated to a religious federation referred to in sub-item (i) and eligible to an annual fixed grant from Government, specified in item (u)(ii).
 - (a) as a place for public worship or for the advancement of religion, including religious education;
 - (b) in connection with public worship, such as, house for a priest or as parking;
 - (c) as an office in relation to the activities of the federation or religious body; or
 - (d) as a building for holding social activities.

(u) where the transfer is made to -

- (i) Adventist Church
- Ahmadiya Muslim Association
- Arya Sabha Mauritius
- Board of Waqf Commissioners
- Church of England (Anglican)
- Church of Scotland (Presbyterian)
- Mauritius Andra Maha Sabha
- Mauritius Arya Ravived Pracharini Sabha
- Mauritius Gahlot Rajput Maha Sabha
- Mauritius Marathi Mandali Federation
- Mauritius Sanatan Dharma Temples Federation
- Mauritius Tamil Temples Federation

Roman Catholic Church

(ii) Brahma Kumaris World Spiritual University

Chinmaya Mission

ISKCON

Shri Kabir Council of Mauritius

Shri Sanatan Dharma Mandir Parishad

Swastika

(v) where the transfer is made by way of donation or at a nominal price not exceeding 1,000 rupees by a person to a religious federation or religious body referred to in item (s) or to any other religious federation or religious body registered under the Registration of Associations Act and having as its main object, the advancement of religion.

Part II, Part III and Part VIA

Made by the Minister on 12 July 2011.
