

Land (Duties and Taxes) (Amendment of Schedule) (No. 3) Regulations 2011

GN No. 149 of 2011

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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. 3) Regulations 2011**.

2. In these regulations -

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

3. The Second Schedule to the Act is amended by adding, at the end of the Schedule, the following words -

Note:-Where the transfer is made –

(a) by a company forming part of a group of companies, the date of acquisition of the property or shares shall be deemed to be the date on which the property was, or the shares were, acquired by any of the companies forming part of the group;

(b) by a lessee who is the holder of a new lease pursuant to section 6(1E) of the State Lands Act or section 10(3B) of the Pas Géométriques Act, the date of acquisition of the property subject to the new lease held by the lessee shall be deemed to be the date of the previous lease held by the lessee in respect of that property.

4. These regulations shall, in so far as they relate to a lease referred to in Note (b), be deemed to have come into operation on 1 January 2011.

Made by the Minister on 25 July 2011.
