

# **Sugar Industry Efficiency (Reduction Factor) Regulations 2017**

GN No. 34 of 2017

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## **THE SUGAR INDUSTRY EFFICIENCY ACT**

Regulations made by the Minister under sections 28(4FA) and 34 of the Sugar Industry

Efficiency Act

1. These regulations may be cited as the Sugar Industry Efficiency (Reduction Factor)

Regulations 2017.

2. In these regulations –

“Act” means the Sugar Industry Efficiency Act.

3. For the purpose of section 28(4FA) -

(a) the circumstances in which a person is entitled to convert land free of land

conversion tax shall, in respect of paragraphs (a), (b) and (c), be where that

person has submitted evidence to the effect that the proceeds of the conversion

do not exceed 40 per cent of any capital expenditure incurred for the

establishment of a power station with a rated capacity of more than 15

megawatts, using bagasse or any other complementary combustibles for the

supply of firm electrical power;

(b) the reduction factor shall -

(i) in respect of paragraph (a), be 0.1;

(ii) in respect of paragraph (b) -

(A) insofar as it relates to a change in site to a smart city, be 0.1;

(B) insofar as it relates to a change in site within a smart city area, be

0.05;

(iii) in respect of paragraphs (c) and (d), be 0.1

Made by the Minister on 10 February 2017.