

# Land (Duties and Taxes) (Amendment of Schedule) Regulations 2018

**GN No. 23 of 2018**

**Government Gazette of Mauritius No. 16 of 22 February 2018**

## 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) Regulations 2018**.

2. In these regulations —

“Act” means the Land (Duties and Taxes) Act;

“Economic Development Board” has the same meaning as in the Economic Development Board Act 2017.

3. The Eighth Schedule to the Act is amended by deleting item (zf) and replacing it by the following item —

(zf) witnessing the transfer of —

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|------|--|--------------------------------|
| (i)  | land, provided that the purchaser uses the land to construct a building for use primarily as a warehouse and that the Economic Development Board certifies such use; | Part II, Part III and Part VIA |
| (ii) | land on which there is a building, provided that the purchaser uses the building primarily as a warehouse  | Part II, Part III and Part VIA |

and that the Economic Development Board certifies such use;

- (iii) land, provided that the purchaser uses the land to construct a building for use primarily as a food processing plant and that the operator of the food processing plant is registered with the Economic Development Board; Part II
  
- (iv) land on which there is a building, provided that the purchaser uses the building primarily as a food processing plant and that the operator of the food processing plant is registered with the Economic Development Board; Part II

Made by the Minister on 19 February 2018.

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