



Registration of Construction of Housing Estates

1 Jan 2012 to 31 Dec 2020

The form duly filled in to be forwarded to the Director-General, Mauritius Revenue Authority, Efram Court, Cnr Mgr. Gonin & Sir Virgil Naz Streets, Port Louis

Read notes before filling form

FOR OFFICE USE

Date received			
Developer Project No.		Business Code	
Tax Account Number			
Approved		Edited by	
Not Approved			
Date of Regn.			

1	Full name of company (Investor/Developer)			
	Business Registration Number			
	TAN			
2	Correspondence address			
	Tel			
	Fax			
	Email			
3	Details of contact person			
	Tel			
	Fax			
	Email			
4	Location of the construction site			
5	Number of residential units			
6	Estimated total costs of construction Rs			
7	Estimated total sale proceeds			
8	Highest sale value of a unit			
9	Expected date of start of construction			
10	Expected date of completion of construction			
11	Transcription volume number of land acquired/to be acquired			
12	Extent of land for construction project (in square metre)			

13	DECLARATION			
	I do hereby (full name of signatory in BLOCK LETTERS) declare that the information I have given on this form and annexes are true and correct.			
	Signature			
	Date	Capacity in which acting		

Notes

1. A company acquiring freehold land during the period 1 January 2012 to 31 December 2020 for the construction of any housing estate thereon for sale will be exempted from Land transfer Tax and Registration Duty provided the construction has been registered with MRA during the period 1 January 2012 to 31 December 2020.
2. The registrant should be a company incorporated or registered under the Companies Act.
3. The company should, at time of registration, submit the following documents duly signed by the Director of the company (where applicable):-
 - (i) a brief on its nature of business;
 - (ii) the site plan, location plan, extent and transcription volume number of the land;
 - (iii) the pre-sale agreement in respect of the land, if any;
 - (iv) a business plan, including project components and description, total investment, estimated total costs of construction and implementation schedule; and
 - (v) the Outline Planning Permission (OPP) from the relevant Local Authority.
4. The housing estate comprises at least 5 residential units, the construction of which shall be completed not later than 31 December 2021.
5. The sale value of a residential unit shall not exceed 7 million rupees where the registration is made from 1 July 2020 to 31 December 2020.
6. Upon registration of a project with the Director-General of MRA, the Director-General shall issue to the company a certificate of registration in respect of that project.
7. The company shall notify the Director-General in writing the date on which the construction has started and the date the construction of the housing estate is completed.
8. The exemption referred to in note (1) above will be granted only in respect of the land or that part of the land used for the construction project.
9. If the company satisfies or fails to satisfy the condition specified above, the Director-General shall give written notification to that effect to the Registrar-General.