Declaration by Transferee for Reduction of Registration Duty

(Section 27(4) and (5) of Registration Duty Act) Transferee

Name: …….

Address:………………………………………………………………………………………………………

……..

National Identity Card No.: ……………………………………………………………………………………

Property purchased: *a residential lot which is the subject of a duly registered and transcribed deed witnessing a 'règlement de co-propriété' in accordance with Articles 664 and 664 - 1 to 664 - 118 of the Code Civil Mauricien *a portion of freehold land with a residential building thereon.

Location: ……………………………………………………………………………………………………..

Extent (m^2): ………………………………………………………………………………………………..

Consideration (price): .... Real Value: ……………………………………..

Title of ownership of transferor (TV No.): ……………………………………………………………….…..

I hereby declare that:

*My Income Tax Account No. (TAN) is ....*I do not have an Income Tax Account No. (TAN);

(i) The transfer is in relation to

(A) a residential lot which is the subject of a duly registered and transcribed deed witnessing a 'règlement de co-propriété' in accordance with Articles 664 and 664 - 1 to 664 -118 of the Code Civil Mauricien; or

(B) a portion of freehold land with a residential building thereon;

(ii) I have not already benefitted from any reduction under subsection (3) or this subsection on or after 29 July 2016;

(iii) I was not the sole owner of any immovable property in or outside Mauritius as at 29 July 2016;

(iv) (A) l am/was the owner of an immovable property acquired by inheritance and the land area is/was less than 20 perches or 844 square metres; or

(B) l am/was the co-owner of an immovable property which was acquired by inheritance and my/our share in that property is less than 20 perches or 844 square metres;

(iva) I am/was the co-owner of an immovable property which was acquired before 9 November 2012 and is/was, not of an extent exceeding 211 square metres;

A co-owner referred to in S 27(5) (b) (iva) shall not include a person who is married under the regime of legal community of goods and property.

(ivb) I and my spouse married under the regime of legal community of goods and property, have not benefitted from a reduction or benefitted once under this subsection or subsection (3);

(ivc) I and my spouse married under the regime of legal community of goods and property, have not already benefitted from a reduction twice under this subsection or subsection (3);

(v) My/our total income, in the income year in which the transfer is made, does not exceed, in the aggregate, 2 million rupees ;

(vi) I am /we are citizen of Mauritius;

(vii)The transfer is not in respect of an immovable property situated on Pas Géométriques or acquired under the Investment Promotion (Real Estate Development Scheme) Regulations 2007, Investment Promotion (Property Development Scheme) Regulations 2015 or Investment Promotion (Invest Hotel Scheme) Regulations 2015;

l also hereby declare that the information l have given on this form is true and correct except in respect of paragraph (v) relating to the total income of myself which has been estimated to the best of my knowledge and belief.

Date: .... Signature: ……………………………….

"total income", - In relation to paragraph (v):

(a) means the sum of net income as computed for the purposes of income tax excluding gains obtained from the sale of immovable properties, and

(b) includes dividends paid by a resident company or a co-operative society; and interest on a savings or fixed deposit account and on Government securities and Bank of Mauritius Bills.

***delete whichever is not appropriate.**

Any person who knowingly makes a declaration on this form which is incorrect, false or misleading in any material particular shall commit an offence and shall, on conviction, be liable to a fine not exceeding 50,000 rupees.