Exemption for First-Time Buyers

1. **Eligibility Criteria**

   The relevant provisions come from **Section 27** of the Registration Duty Act.

   - The **buyer must be a Mauritian citizen.**
   - The buyer (or their spouse) must **not already own any immovable property other than agricultural land,** in Mauritius or abroad.
   - Total income (buyer + spouse) for the relevant income year must not exceed **MUR 2,000,000**.
   - A *signed declaration* that they are a first-time buyer must be made.
   - There's a special allowance: even if the buyer (or spouse) **inherited** a property, they may still qualify, provided the inherited land area is **less than 20 perches**.

2. **Exemption Amounts**
   - For **bare residential freehold land** (i.e., land only): exemption on the first **MUR 3,000,000** of its value, when the plot is ≤ 844 m² (which is about 20 perches).
   - For **residential land with a building** or a lot under a "copropriété": exemption on the first **MUR 6,000,000** of the acquisition cost.

Other Benefits & Exemptions under the Registration Duty Act and Land (Duties and Taxes) Act

Besides the RDA, the Land (Duties and Taxes) Act (LDTA) caters for a panoply of exemptions to drive citizens, foreigners and potential investors to invest in diversified fields such as promotion of education, philanthropy bodies, warehousing, medical research, social housing, food processing plant, any property where the Minister has deemed such a transfer to be in the public interest and many others.

EIGHTH SCHEDULE (LTDA)

[Section 45A (3)]

Deed of transfer -	**Part or parts providing for exemption from duty or taxes**
a) witnessing the transfer of property for consideration or by way of donation—	
(i) by an ascendant on the one hand to a descendant or the latter's spouse or surviving spouse on the other hand;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(ii)—Deleted by GN 129 of 2007	
(iii) to a charitable trust under the Trusts Act; *[Amended GN 140/11 (cio 13/07/11).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(iv) between the heirs of a deceased person of – (A)property acquired by inheritance from that person; or (B) property acquired by the heirs in accordance with section 26 (1B) of the Sugar Industry Efficiency Act; [deleted & replaced Act 15/2022 (c.i.o 01/07/2016)]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
((v) between the heirs of a deceased person of property acquired by inheritance and acquisition, from other heirs, of undivided rights of the property from that person;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(b) witnessing the transfer of property between spouses;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(c) where the transfer is made to a company, provided that the transferor holds ordinary shares in the company equivalent to at least the value of the land transferred; *Amended by [GN 219 of 2007];[Act No. 18 of 2008];[Act No 20 of 2009];;[GN No 219 of 2010]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(ca) where the consideration for which an ordinary share is issued takes the form of real property under section 56(2) of the Companies Act, provided that the consideration is equivalent to at least the value of the real property; *[Inserted 26/12 (cio 22/12/12).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(cb) witnessing the cancellation of a deed of transfer of property due to non-fulfilment of conditions contained in, or attached to, that deed and where, at time of registration, that deed was exempted from duty or tax under item (c); *[Inserted GN 137/19 (cio 23/8/19).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(d) witnessing that property brought by way of an *apport by* a partner in a partnership either prior to its constitution and registration of thereafter is, on dissolution of the partnership or in any other manner, attributed to any person other than the one who brought that property into the partnership, if the person has, at the time of joining the partnership, paid taxes under this Act and proportional duty under the Registration Duty Act; or	Registration Duty and Land Transfer Tax

where a deed by which a partner withdraws (*se désintéresse*) from a partnership owning property, or entitled to property either directly or indirectly by the constitution of successive partnerships, which another partner previously joined, if the partner who previously joined the partnership— (i) has, at the time of joining the partnership, paid taxes under this Act and proportional duty under the Registration Duty Act; and (ii) pays taxes under this Act and proportional duty under the Registration Duty Act on the value of his withdrawal from the partnership;	Registration Duty and Land Transfer Tax
(e) where the transfer is made—	
(i) to the Government of Mauritius;	Land Transfer Tax
(ia) to a public enterprise referred to in the Public Debt Management Act, as the Minister may approve; *[Inserted GN 276/16 (cio 24/12/16)]*	Registration Duty and Land Transfer Tax
(ii) to diplomatic missions;	Registration Duty
(iii) by diplomatic missions;	Land Transfer Tax
(iv) to local authorities;	Registration Duty
(iva) to local authorities in respect of green space or social amenities at a nominal price of one rupee; *Amended b GN 125 of 2009*	Land Transfer Tax
(v) by local authorities;	Land Transfer Tax
(vi) by National Housing Development Company Ltd;	Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(vii) by National Housing Development Company Ltd and the immovable property is subsequently acquired by the Company;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(viia) to the New Social Living Development Ltd in respect of land acquired for theconstruction of housing units under the 12,000 residential units project; *Inserted GN 78/2022 (cio 06/04/2022)*	Registration Duty

(viib) by the New Social Living Development Ltd in respect of a social housing unit to an individual Inserted 11/2024 (cio 27/07/2024)	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(viic) by the National Housing Development Company Ltd or the New Social Living Development Ltd to a syndicat de co-propriétaires; Inserted [S 9Act No 14 of 2026] cio 13/08/2026	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(viii) to Lois Lagesse Foundation;	Registration Duty
(ix) by a lessee in respect of his leasehold rights in State land and on which stands a house constructed by the National Housing Development Company; *Added by [GN No. 129 of 2007]*	Tax on Transfer of Leasehold rights in State Land
(x) to the National Pensions Fund in respect of shares; Inserted GN 31/16 (cio 5/3/16).]	Registration Duty
(xi) by the National Pensions Fund in respect of shares; [Inserted GN 31/16 (cio 5/3/16).]	Land Transfer Tax
(xii) in relation to the land of an extent exceeding 21.1044 hectares (50 arpents) (A) by a specific entity under the Sugar Industry Efficiency Act; or (B) between a specified entity under the Sugar Industry Efficiency Act and the State Investment Corporation Ltd; [Inserted GN 31/16 (cio 5/3/16).]	Registration Duty and Land Transfer Tax
(xiii) by the National Housing Development Company Ltd, in respect of a residential unit, to the National Empowerment Foundation; [Inserted 13/19 (cio 25/7/19).]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(xiv) by the National Empowerment Foundation, in respect of a residential unit the value of which does not exceed 2 million rupees, to a person who is registered on the Social Register of Mauritius [Inserted 13/19 (cio 25/7/19).][Act No 7 of 2020]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land *[Amended 7/2020]*
(f) witnessing the transfer of assets or shares between companies forming part of a group of companies as defined in the Companies Act 2001; Amended by Act No 18 of 2008	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(fa) witnessing the transfer of shares in a manufacturing company where the transferor is a company incorporated outside Mauritius and the transfer is effected to its subsidiary whether incorporated in Mauritius or abroad; [Inserted GN 162/14 (cio 23/8/14).]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(g) witnessing the transfer of shares, where the transfer takes place between companies having the same shareholders for the sole purpose of achieving a merger;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land *[Amended 26/12 (cio 22/12/12)]*
(h) witnessing the transfer of undertaking by a partnership or *société* to a company where the partners or the associates of the partnership or *société* and the shareholders of the company are the same persons;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(i) witnessing the transfer by Business Parks of Mauritius Limited of the apartments and houses erected in 2003 at Ebène; *Added by GN No 36 of 2008*	Registration Duty and Land Transfer Tax
(j) witnessing the transfer of shares or property, where – (i) a manufacturing company takes over another manufacturing company; or (ii) 2 or more manufacturing companies merge into one manufacturing company, provided that the acquiree and the acquirer satisfy the requirements of section 59A of the Income Tax Act; [*Repealed and replaced 26/13 (cio 21/12/13).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(k)witnessing the transfer of immovable property by a bank or leasing company to a person pursuant to an arrangement entered into between the bank or leasing company and the person whereby the bank or leasing company initially purchased the immovable property with a view to selling or transferring the same to that person; *Amended by [Act No 20 of 2009]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(l) (i) witnessing the transfer of land under *métayage* at a mutually agreed price between a planter and a *métayer* where such transfer is approved by the Mauritius Sugar Authority. (ii) For the purposes of sub-item (i), "land under *métayage*", "*métayer*" and "*planter*" have the same meaning as in section 19 of the Sugar Industry Efficiency Act;	Registration Duty and Land Transfer Tax

(m) witnessing the transfer of land including any building thereon by— (i) a member to another member of the Mauritius Sugar Producers' Association; or (ii) a member of Mauritius Sugar Producers Association to Government or to any entity designated by Government, in connection with the 2,000 *arpents* to be transferred by the Mauritius Sugar Producers Association (MSPA) following the Government-MSPA deal signed on 22 April 2008, duly certified by the Mauritius Sugar Authority;	Registration Duty and Land Transfer Tax
(n) witnessing the transfer of land by the person implementing a VRS pursuant to section 23 of the Sugar Industry Efficiency Act to the heirs of an employee who passed away between 1 March 2007 and the date a request for the VRS is made	Registration Duty and Land Transfer Tax
(o) witnessing the transfer of immovable property by the National Housing Development Company Ltd to an individual where the value of the immovable property does not exceed the amount of 5 million rupees; *[Amended 149/15 (cio 1/8/15); GN 168/18 (cio 8/12/18).]* *Amended GN 94/2025(cio 01/10/2025)*	Registration Duty and Tax on Transfer of Leasehold rights in State Land
(p) witnessing the transfer of leasehold rights by an IHS Company under the Invest Hotel Scheme prescribed under the Economic Development Board Act 2017 to a *syndicat de copropriétaires* under that Scheme; *[Amended 11/17 (cio 15/1/18); amended 7/2020]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(q) witnessing the transfer of property by an IHS Company under the Invest Hotel Scheme, or by an owner of a room, an apartment, a villa or a suite forming part of a hotel under the Invest Hotel Scheme, prescribed under the Economic Development Board Act 2017; *[Amended 10/17 (cio 24/7/17); 11/17 (cio 15/1/18) ; amended 7/2020.]*	Tax on Transfer of Leasehold rights in State Land

(r) (i) witnessing the transfer of immovable property by a company on the condition that the immovable property so transferred is leased back to the company and the deed of transfer together with the lease back agreement are duly registered at the same time on or before 31 December 2011, provided the transfer receives the prior approval of the ERCP Committee under the Economic Restructuring and Competitiveness Package, referred to in the Ministry's document entitled "Facing the Euro Zone Crisis and Restructuring for Long Term Resilience" and dated August 2010;	Registration Duty and Land Transfer Tax
(ii) witnessing the repurchase (*rétrocession*) by the company of the immovable property transferred under sub-item (i) within a period of 6 years from the date of registration of the deed of transfer; *[Amended 26/13 (cio 21/12/13).]*	Registration Duty and Land Transfer Tax
(iii) witnessing the transfer of immovable property by a shareholder of a company or by a company on the condition that the deed of transfer is registered on or before 31 December 2011 and the proceeds of that transfer are invested in the company within 2 months of the date of registration of the deed, provided the transfer has received the prior approval of the ERCP Committee under the Economic Restructuring and Competitiveness Package, referred to in the Ministry's document entitled "Facing the Euro Zone Crisis and Restructuring for Long Term Resilience" and dated August 2010;	Land Transfer Tax
(s) witnessing the transfer of land at a nominal price of one rupee to Government or, any specified entity or anybody as may be prescribed, pursuant to section 11 (2), (2A) or (3) of the Sugar Industry Efficiency Act.	Registration Duty and Land Transfer Tax

(t) where the transfer is made to – (i) a religious federation eligible to a per capita subsidy from Government, specified in item (u)(i); (ii) a religious body registered under the Registration of Associations Act and affiliated to a religious federation referred to in sub-item (i); (iii) a religious body which is not affiliated to a religious federation referred to in sub-item (i) and eligible to an annual fixed grant from Government, specified in item (u)(ii); *[Inserted GN 140/11 (cio 13/7/11).] [Amended GN 77/18 (cio 21/6/18)]* (iv) other religious body specified in item (u)(iii); *[Added GN 77/18 (cio 21/6/18)]*	Registration Duty and Tax on Transfer of Leasehold rights in State Land when the tax is payable by the religious federation or religious body, provided that the immovable property is used or a building is constructed for use – (a) as a place for public worship or for the advancement of religion, including religious education; (b) in connection with public worship, such as, house for a priest or as parking; (c) as an office in relation to the activities of the federation or religious body; or (d) as a building for holding social activities.

(u) where the transfer is made to – (i) Adventist Church Ahmadiya Muslim Association Arya Sabha Mauritius Board of Waqf Commissioners Church of England (Anglican) Church of Scotland (Presbyterian) Mauritius Andra Maha Sabha Mauritius Arya Ravived Pracharini Sabha Mauritius Gahlot Rajput Maha Sabha Mauritius Marathi Mandali Federation Mauritius Sanatan Dharma Temples Federation Mauritius Tamil Temples Federation Roman Catholic Church (ii) Brahma Kumaris World Spiritual University Chinmaya Mission ISKCON Shri Kabir Council of Mauritius Shri Sanatan Dharma Mandir Parishad Swastika *[Inserted GN 140/11 (cio 13/7/11).]* (iii) L'Assemblée de Dieu, Ile Maurice Full Gospel Church of God *[Added GN 77/18 (cio 21/6/18)]* (iv) a religious federation or religious body established under any enactment and having as its main object the advancement of religion *[Added GN 168/18 (cio 8/12/18).]*	Registration Duty and Tax on Transfer of Leasehold rights in State Land

(v) where the transfer is made by way of donation or at a nominal price not exceeding 1,000 rupees by a person to – (i) a religious federation or religious body referred to in item (t); (ii) a religious federation or religious body registered under the Registration of Associations Act or established under any enactment and having as its main object, the advancement of religion; (iii) a body established under any enactment having amongst its objects teaching, imparting, disseminating and promoting knowledge to individuals so as to help them attain mental peace and happiness and ensuring that human relations are governed by the truth, conduct, love, peace and non-violence; *[Inserted GN 140/11 (cio 13/7/11); repealed and replaced GN175/15 (cio 12/915).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(w) witnessing the transfer of land to or of a housing unit by a housing development trust, or any other non- profit vehicle, which carries out the construction of social housing estates and is registered with the committee set up under section 50L (3) of the Income Tax Act. *[Added GN 236/11 (cio 1/1/12).]*	Registration Duty and Land Transfer Tax
(x) witnessing the transfer of an immovable property by a bank, or non-bank deposit taking institution, under the Banking Act, where the property was acquired by the bank, or nonbank deposit taking institution in connection with the recovery of debts, provided that the transfer is made within a period of 12 months from the date of acquisition of the property; *[Added GN 236/11 (cio 1/1/12); amended GN 42/12 (cio 31/3/12).]*	Land Transfer Tax

(y) where the transfer of an immovable property is made, by way of donation or at a nominal price not exceeding 1,000 rupees, by a person to a charitable institution registered under the Registration of Associations Act, the objects of which – (i) are of a public character; (ii) do not yield any profits to its members; and (iii) are exclusively - (A) the relief of poverty, sickness or disability; (B) the protection of the environment; or (C) the promotion of any other public object beneficial to the community, provided that the immovable property acquired by the charitable institution is used directly in connection with its activities; *[Inserted GN 42/12 (cio 31/3/12).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(z) witnessing the transfer by a bank, holding a Certificate of Transfer of Undertaking issued under section 346A of the Companies Act, of the whole or part of its undertaking under section 32A of the Banking Act in respect of all assets, except the appropriate registration duty specified in Part VII of the First Schedule to the Registration Duty Act; [Inserted GN 118/13 (cio 18/4/13); amended GN 172/13 (cio 1/7/13).]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(za) witnessing the transfer by a company, whether incorporated in Mauritius or elsewhere, of the shares of a bank incorporated in Mauritius to the – (i) parent; (ii) wholly owned subsidiary; or (iii) wholly owned subsidiary of the parent, whether incorporated in Mauritius or elsewhere, of that company, provided that the bank is a transferee bank under section 32A of the Banking Act and the transfer of the shares is made not later than 12 months from the date of the Certificate of Transfer of Undertaking under section 346A of the Companies Act. *[Added GN 172/13 (cio 1/7/13).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(zb) witnessing the transfer of shares or property where – (i) a company takes over, or acquires the whole or part of the undertaking of, another company; (ii) the Minister has deemed such a takeover or transfer of undertaking to be in the public interest; and (iii) the takeover or transfer of undertaking has occurred on such terms and conditions as the Minister may approve. *[Added GN 49/15 (cio 5/4/15).]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land, in full or in such proportion as the Minister may determine

(zc) witnessing the transfer of a portion of freehold land with a residential building thereon or a residential lot which is the subject of a duly registered and transcribed deed witnessing a '*règlement de copropriété*' in accordance with articles 664 and 664-1 to 664-118 of the Code Civil Mauricien by a partnership or company to its worker, former worker, retired worker, the heirs, collectively (*"les ayants droits")*, of a deceased worker, of a deceased former worker or of a deceased retired worker, provided that – *[Amended 15/18 (cio 15/4/19)* (i) the transfer is made at a nominal price of one rupee; (ii) the acreage of the land does not exceed 296 m^2 (7 perches); (iii) the partnership or company has not previously effected any transfer of immovable property to that worker, former worker, retired worker, the heirs, collectively (*"les ayants droits")*, of the deceased worker, of the deceased former worker or of the deceased retired worker; and (iv) the transfer is approved by the National CSR Foundation. *[Added GN 229/16 (cio 5/11/16)] Amended by Act No 15 of 2018*	Land Transfer Tax
(zd) witnessing the transfer of immovable property, acquired during the period of legal community of goods and property referred to in Article 1402 of the Code Civil Mauricien between ex-spouses following a divorce; *[Added GN 229/16 (cio 5/11/16)]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(ze) witnessing the exchange (*l'échange*) of immovable property between a person and Government, as may be mutually agreed, provided the exchange (*l'échange*) is effected for a nominal price of one rupee. *[Added GN 276/16 (cio 1/7/16)]*	Registration Duty and Land Transfer Tax

(zf) witnessing the transfer of – (i) land, provided that the purchaser uses the land to construct a building for use primarily as a warehouse and that in the deed there is an undertaking from the purchaser that the land will be used for the construction of a warehouse; *[Amended 7/2020] cio 07/08/2020* (ii) land on which there is a building, provided that the purchaser uses the building primarily as a warehouse and that in the deed there is an undertaking from the purchaser that the building will be used as a warehouse; *[Amended 7/2020] cio 07/08/2020*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(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;	Registration Duty
(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;	Registration Duty
[Repealed and replaced GN23/18 (cio 22/2/18) (zg) witnessing the transfer of property where the Minister has deemed such a transfer to be in the public interest; *[Added 10/17 (cio 24/7/17)]*	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land, in full or in such proportion as the Minister may determine.

zh) witnessing the transfer of – (i) land, provided that the purchaser uses the land to construct a building used primarily for high technology manufacturing activities specified in the Ninth Schedule; or (ii) land on which there is a building, provided that the purchaser uses the building primarily for high technology manufacturing activities specified in the Ninth Schedule, as the Economic Development Board may certify; [*Added 10/17 (cio 24/7/17); Amended GN 47/18 (cio 28/4/18)]*	Registration Duty and Land Transfer Tax
z (i) witnessing the transfer of leasehold rights on State land which is granted on lease on by Government on or before 31 march 2018 under section 6 of the State Lands Acts for the purpose of construction and sale of bungalows and apartment units to a syndicat des coproprietaires	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(zj) witnessing the transfer of a newly-built building constructed on State land which is granted on lease by the Government on or before 31 March 2018 under section 6 of the State Lands Act for the purpose of construction and sale of bungalows and apartment units. In this item – "newly-built building" – (a) means – (i) a residential building; or (ii) a residential lot which is the subject of a duly registered and transcribed deed witnessing a règlement de copropriété in accordance with articles 664 and 664-1 to 664-118 of the Code Civil Mauricien; and *[Amended 15/18 (cio 15/4/19).]* (b) includes a residential building which is being acquired on the basis of a plan or during the construction phase, governed by the provisions of a *vente à terme or vente en l'état future d'àchèvement* (VEFA), as the case may be, in accordance with articles 1601-1 to 1601-45 of the Code Civil Mauricien, on leased State land and which has never been occupied before the present sale *GN 47/18 (cio 28/4/18)]*	Tax on Transfer of Leasehold rights in State Land

(zk) Witnessing the transfer of an immovable property - (i) by a statutory body to – (A) another statutory body; (B) a Government-owned company; (C) a wholly owned subsidiary of a Government-owned company; (ii) by a Government-owned company to – (A) a statutory body; (B) another Government-owned company; (C) a wholly owned subsidiary of a Government-owned company;	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land
(iii) by a wholly owned subsidiary of a Government-owned company to – (A) a statutory body; (B) a Government-owned company; (C) another wholly owned subsidiary of a Government-owned company, provided that in the case of a Government- owned company, a certified copy of the extract of the file kept by the Registrar of Companies, giving the shareholding structure as at the date of transfer, is annexed to the deed. In this item – "Government-owned company" means a company where the Government directly holds at least 90 per cent of the share capital of that company. [Added 13/19 (cio 2/9/19).]	
(zl) witnessing the transfer of shares, assets or property to a subsidiary of the Bank of Mauritius; [Inserted 7/2020 (cio 02/06/2020)]	Registration Duty, Land Transfer Tax and Tax on Transfer of Leasehold rights in State Land

(zla) Witnessing the transfer of land by a subsidiary of the Bank of Mauritius Added by [GN 67 of 2024]	Land Transfer Tax
(Zm) Witnessing the transfer of land or land on which there is a building, provided that the purchaser – (i) uses the property primarily for training or breeding animals to be sold locally or for export; and (ii) is a holder of an Investment Certificate issued by the Economic Development Board; [Added Act 15of 2021 cio 05/08//2021]	Registration Duty
(Zn) witnessing the transfer of land to a company provided that the company holds an Investment Certificate issued by the Economic Development Board and the land is used for the construction of a purpose-built factory for – (i) the manufacture of pharmaceutical products or medical devices; or (ii) use for conducting clinical and preclinical trials; [Act 15of 2021 Added cio 05/08/2021]	Registration Duty and Land Transfer Tax

(Zo) witnessing the transfer of – (a) land, provided that the purchaser uses the land primarily for the construction or expansion of a student campus and that there is, in the deed – (i) an undertaking from the purchaser that the land will be used for the construction or expansion of a student campus; and (ii) a declaration that the higher education institution is registered under the Higher Education Act; (b) land on which there is a building, provided that the purchaser uses the building primarily as a student campus or as an expansion to a student campus and that there is, in the deed – (i) an undertaking from the purchaser that the building will be used as a student campus or an extension to a student campus; and (ii) a declaration that the higher education institution is registered under the Higher Education Act; *[Added Act 15of 2021 cio 05/08/2021]*	Registration Duty and Land Transfer Tax
(Zp) witnessing the transfer of a residential unit in a project developed on State land under the Property Development Scheme relating to senior living, provided the developer holds a Property Development Scheme Certificate for senior living; *Added by [Act No 15 of 2021]*	Tax on Transfer of Leasehold rights in State Land

(Zq) witnessing the transfer of – (i) land, provided that the purchaser uses the land to construct a building to be used primarily to carry out the activities specified in the Tenth Schedule; or (ii) land on which there is a building, provided that the building is primarily used to carry out activities specified in the Tenth Schedule, subject to the company – (a) being incorporated on or after 1 July 2021; (b) using the immovable property for business purposes; and (c) being a holder of an Investment Certificate issued by the Economic Development Board ; [*Added Act 15 of 2021 cio 01.07.2021]*	Registration Duty and Land Transfer Tax
(zr) - [Inserted Act 15/2022 (cio 02/08/2022)] Repealed by Act 14/2026 wef 13/08/2026.	

(zs) witnessing the transfer of land and leasehold rights in State land as the Economic Development Board may approve under the Transit Oriented Scheme, provided that the purchaser holds a Transit Oriented Certificate issued by the Economic Development Board. [Inserted Act 15/2022 (cio 02/08/2022)]	Registration Duty and Tax on Transfer of Leasehold rights in State Land

NOTE: To benefit from an exemption, deeds must contain appropriate declarations accompanied by evidences.