



ADDITIONAL STIMULUS PACKAGE - DECEMBER 2008
Registration of Construction Project
 (1 Jan 2009 to 31 Dec 2010)

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 in 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			
2	Correspondence address			
	Tel		Fax	
	Email			
3	Name of contact person for the construction project			
	Tel		Fax	
	Email			
4	Location of the construction site			
5	Total estimated cost of project	- Local Rs		
		- FDI (specify currency).....		
6	Expected date of start of construction			
7	Expected date of completion of construction			
8	Estimated cost of construction as at 30 June 2011 Rs			
9	Transcription volume number of land acquired/to be acquired			
10	Extent of land for construction project (in square metre)			
11	Purpose of building			
12	Number of direct employment			
13	Number of indirect employment			

14	<u>DECLARATION</u>
	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 2009 to 31 December 2010 for the purpose of erecting a building whether **for own use, for renting or for sale** will be exempted from Land Transfer Tax and Registration Duty provided the construction project has been registered with MRA and at least Rs 50 million of construction works are completed on or before 30 June 2011.
2. For the purposes of above measure, costs of construction does not include the costs of ancillary infrastructure works such as roads, walls, drains, landscaping and utility services.
3. The registrant should be a company incorporated or registered under the Companies Act;
4. The company should, at time of registration, submit the following :
 - (i) a brief on its nature of business;
 - (ii) the site/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 indicating the estimated costs of works;
 - (v) the estimated number of jobs to be created during construction and thereafter; and
 - (vi) Outline Planning Permission (OPP) from the relevant local authority.
5. 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.
6. For the purposes of monitoring the costs of construction of the buildings under a project, the company is required to:
 - (i) notify the Director-General in writing the date on which the construction of the building has started; and
 - (ii) submit to the Director-General, not later than 15 days after the end of every 6 months a report from a quantity surveyor certifying the progress of works and the costs of construction works completed, the first report being submitted after construction of the building has started.
7. 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.
8. If the company satisfies or fails to satisfy the condition relating to the completion of Rs 50 m of construction works or does not use the whole of the land acquired for a construction project on or before 30 June 2011, the Director-General shall give written notification to that effect to the Registrar-General.