

**THE SUGAR INDUSTRY EFFICIENCY
(AMENDMENT) ACT 2005**

Act No. 30 of 2005

I assent

25th November 2005

SIR ANEROOD JUGNAUTH
President of the Republic

ARRANGEMENT OF SECTIONS

Section

1. Short title
2. Interpretation
3. Section 28 of principal Act amended

An Act

To amend the Sugar Industry Efficiency Act 2001

ENACTED by the Parliament of Mauritius, as follows —

1. Short title

This Act may be cited as the Sugar Industry Efficiency (Amendment) Act 2005.

2. Interpretation

In this Act —

“principal Act” means the Sugar Industry Efficiency Act 2001.

3. Section 28 of principal Act amended

Section 28 of the principal Act is amended by inserting immediately after subsection (4), the following new subsections —

(4A) Subsections (1) to (4) shall not apply to a person who puts agricultural land to non-agricultural use where —

- (a) he was, on 30 September 2005, the owner of land, which or part of which is agricultural land, of an extent not exceeding one hectare (10,000 square metres) in the aggregate; and
- (b) the agricultural land is —
 - (i) located in an area where development is permissible in accordance with an outline scheme or the strategic and detailed development policies of a development plan, as the case may be; and
 - (ii) land other than land within an irrigation area.

(4B) Notwithstanding the Morcellement Act, where an owner of agricultural land, who is exempted from the requirements of subsections (1) to (4) pursuant to subsection (4A) —

- (a) applies for and is issued with a morcellement permit in respect of that land under that Act, he shall be exempted from the payment of the fees payable under section 9 of that Act;

- (b) is issued with a letter of intent in respect of that land under section 6 of that Act, he may, subject to such conditions as the Morcellment Board may impose, including the furnishing of such security as it may deem fit, enter into an agreement to sell any portion of that land and receive payment in that respect.

(4C) Notwithstanding this Act or any other enactment, where an owner of agricultural land, who is exempted from the requirements of subsections (1) to (4) pursuant to subsection (4A), sells that land, the deed of transfer shall —

- (a) be exempted from the payment of —
 - (i) any tax leviable under Part III and Part IV of the Land (Duties and Taxes) Act; and
 - (ii) the transcription fee leviable under the Transcription and Mortgage Act; and
- (b) contain a declaration from the vendor that —
 - (i) he was, on 30 September 2005, the owner of land, which or part of which is agricultural land, of an extent not exceeding one hectare (10,000 square metres) in the aggregate; and

(ii) the agricultural land is —

- (A) located in an area where development is permissible in accordance with an outline scheme or the strategic and detailed development policies of a development plan, as the case may be; and
- (B) land other than land within an irrigation area.

(4D) Subsections (1) to (4) shall not apply to a purchaser of agricultural land under subsection (4C), or to any subsequent purchaser of that land.

Passed by the National Assembly on the fifteenth day of November two thousand and five.

Ram Ranjit Dowlutta
Clerk of the National Assembly