

L.N. 305 of 2025

**DUTY ON DOCUMENTS AND TRANSFERS ACT
(CAP. 364)**

**Exemption of Duty in terms of article 23
(Amendment) Order, 2025**

IN EXERCISE of the powers conferred by article 23 of the Duty on Documents and Transfers Act, the Minister responsible for finance has made the following order:-

1. The title of this order is the Exemption of Duty in terms of article 23 (Amendment) Order, 2025 and this order shall be read and construed as one with the Exemption of Duty in terms of article 23 Order, hereinafter referred to as the "principal order".
Citation.
S.L. 364.12.
2. Article 3 of the principal order shall be amended as follows:
Amends article 3 of the principal order.
 - (a) in the third proviso thereof the words "1st January 2026" shall be substituted by the words "28th October 2025";
 - (b) in the fourth proviso thereof immediately after the words "after the 9th June 2020" there shall be added the words "but before the 28th October 2025";
 - (c) in the fifth proviso thereof immediately after the words "after the 9th June 2020" there shall be added the words "but before the 28th October 2025";
 - (d) in the sixth proviso thereof immediately after the words "for the purposes of article 51 of the Duty on Documents and Transfers Act" there shall be added the words "in respect of a transfer to which any of the foregoing provisos applies";
 - (e) immediately after the sixth proviso thereof there shall

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be added the following new proviso:

Cap. 364. "Provided further that in respect of a transfer under an onerous title made on or after the 28th October 2025 which qualifies for a concession of duty under article 32(4)(a) of the Duty on Documents and Transfers Act, no duty shall be chargeable on the first two hundred thousand euro (€200,000) of the aggregate value of the consideration paid for the acquisition of that property if all the following conditions are satisfied:

(a) the person acquiring the property has not made any previous *inter vivos* acquisition of any immovable property that is wholly or partially used or intended to be used as a residence, including land, airspace and any other immovable property acquired for the purpose of constructing or developing thereon or on part of the property to be used as a residence, or in respect of which there exists a development permit or an application for a development permit for such construction or development;

(b) the notary who receives the deed of the transfer records in the deed a declaration by the person so acquiring that the aforesaid condition is satisfied and warns the said person of the importance of the truthfulness of such declaration;

Cap. 364. (c) together with the form or other means provided by the Commissioner for Tax and Customs for the purposes of article 51 of the Duty on Documents and Transfers Act in respect of a transfer to which this proviso applies, legal evidence shall be submitted to the Commissioner that the aforesaid condition is satisfied,

and for the purpose of determining whether the person acquiring the property had made any previous acquisition *inter vivos* of property referred to in paragraph (a), the previous acquisition by that person of an undivided share of such property shall not be taken into account as long as such acquisition represents in the aggregate less than twenty-five per cent (25%) of the real value of the whole of that property, and as long as that person made no other previous acquisition *inter vivos* of such property or of part of such property, so however that this paragraph shall not apply if such person was granted the concession provided under article 32(4)(a) of the Duty on Documents and Transfers Act or under this article:"

Cap. 364.