

L.N. 113 of 2006

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

Duty on Documents and Transfers (Amendment) Rules, 2006

IN exercise of the powers conferred by article 22 of the Duty on Documents and Transfers Act, the Prime Minister and Minister of Finance has made the following rules:—

1. The title of these rules is the Duty on Documents and Transfers (Amendment) Rules, 2006, and they shall be read and construed as one with the Duty on Documents and Transfers Rules, 1993, hereinafter referred to as “the principal rules”. Title.

2. For the First Schedule to the principal rules there shall be substituted the Schedule to these rules. Substitution of the First Schedule.

SCHEDULE*Rule 2***"FIRST SCHEDULE****NOTICE OF AN INTER VIVOS TRANSFER OF IMMOVABLE PROPERTY TO BE GIVEN IN TERMS OF
THE DUTY ON DOCUMENTS AND TRANSFERS ACT AND THE INCOME TAX ACTS**

This form must be completed by the Notary publishing the deed of transfer and must be filed by the Notary in triplicate within 15 working days from the date of the transfer.

Continuation sheets are to be added as necessary.

SECTION A - PARTICULARS OF THE PARTIES					
<i>In the case of non-resident individuals who are not registered for income tax purposes, state the passport number and the country of issue. In the case of non-resident legal persons that are not registered for income tax purposes, give any available identification details.</i>					
	Name	Surname	Address	I.D. / income tax registration number	Telephone or mobile number
Transferor/s					
Transferee/s					

SECTION B – INFORMATION ABOUT THE TRANSFER

Date of deed							
Description of the property <i>A full description must be given and, if need be, a "block plan" and a site plan on Land Registry stationery duly signed by an architect should be annexed</i>							
Type of transfer <i>In the case of mixed transfers, mark all applicable boxes</i>							
Sale		Emphyteutical concession		Donation		Exchange	
Assignment on Partition		<i>Datio in solutum</i>		Other (<i>specify</i>)			

The manner in which the property was acquired <i>In the case of mixed acquisitions, mark all applicable boxes</i>							
Purchase		Emphyteutical concession		Donation		Exchange	
Inheritance		Assignment on Partition		Other (<i>specify</i>)			

SECTION C DUTY ON DOCUMENTS AND OTHER TRANSFERS (DDTA)

Exemptions and relief	
A transfer from one company to another that qualifies for the intra-group exemption under art. 43 DDTA	
An assignment that is exempt in terms of art. 32(1) DDTA	
A partition of inherited property that is exempt in terms of art. 32(5) DDTA	
A transfer that is exempt from duty for reasons other than those mentioned above <i>Specify grounds for exemption:-</i>	
A transfer that qualifies for relief from duty under art. 32(4) DDTA	
Amount of duty payable	

SECTION D
TAX PAYABLE UNDER THE INCOME TAX ACT

Name of Transferor	Final Tax at 12%	Final Tax at 7%	Provisional tax	Total
Total				

Signature of Notary _____

Date _____

For official use			
Date of delivery of notice: _____ Amount paid: Lm _____			
P.S. Number			
Bank draft /cheque:	Bank _____	No _____	Date _____
Receiving officer			