

L.N. 452 of 2010

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

**Duty on Documents and Transfers (Amendment No. 2)
Rules, 2010**

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

1. The title of these rules is the Duty on Documents and Transfers (Amendment No. 2) Rules, 2010 and they shall be read and construed as one with the Duty on Documents and Transfers Rules, hereinafter in these rules referred to as "the principal rules".

Citation.

S.L. 364.06

2. For the First, Third and Fourth Schedules to the principal rules there shall be substituted the First, Third and Fourth Schedules respectively as reproduced in the Schedule to these rules.

Substitutes
First, Third and
Fourth
Schedules to the
principal rules.

B 5300

SCHEDULE

(Regulation 2)

"FIRST SCHEDULE

INTER VIVOSNOTICE 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							
A full description of the immovable property is to be given and a site plan on Land Registration Stationery duly signed by an Architect should be annexed.							
Type of transfer							
In the case of mixed transfers, mark all applicable boxes							
Sale		Emphyteutical concession		Donation		Exchange	
Assignment on Partition		Datio in solutum		Other (specify)			

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

Name of Broker	I.D./I.T. Number
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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	
Specify grounds for exemption:-	
A transfer that qualifies for relief from duty under art. 32(4) DDTA	

Dutiable value of property	
Amount of duty payable	
Promise of Sale Number	

B 5302

SECTION D
TAX PAYABLE UNDER THE INCOME TAX ACT

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

SECTION E		
PARTICULARS OF BANK DRAFT / CHEQUE		
Tax/Duty payable under:	BANK	BANK DRAFT / CHEQUE NUMBER
Duty on Documents and Transfers Act		
Income Tax Act		

NAME OF NOTARY

SIGNATURE OF NOTARY

FOR OFFICIAL USE			
Provisional C.G.T Paid:	€	Duty on Documents:	€
Final Withholding Tax:	€	Provisional Duty:	€
		Total:	€
Receipt No/s:		Receipt No/s:	
			
			
			
Date of Receipt/s:		Date of Receipt/s:	
Receiving Officer:		Receiving Officer:	 " .

"THIRD SCHEDULE

This notice must be filled in duplicate

NOTICE, (WORD PROCESSED OR IN BLOCK LETTERS), TO BE FILED ON PROMISES OF SALE OR OF A TRANSFER OF IMMOVABLE PROPERTY OR ANY REAL RIGHT THEREON FOR THE PURPOSE OF ARTICLE 3(6) OF THE DUTY ON DOCUMENTS AND TRANSFERS ACT.

Transferor's Name	Present Address	Tel/Mob. No.	ID/IT/COS No.

Transferee's Name	Present Address	Tel/Mob. No.	ID/IT/COS No.

DATE OF PROMISE OF SALE OR OF A TRANSFER OF IMMOVABLE PROPERTY OR ANY REAL RIGHT THEREON	
VALIDITY PERIOD OF SAID PROMISE	

The amount of the consideration or the price agreed upon	€
PROVISIONAL DUTY PAYABLE	€

B 5304

DECLARATION BY TRANSFEROR/S AND TRANSFEREE/S

1. A full description of the immovable property or any real right thereon is to be given and a site plan on Land Registration Stationery duly signed by an Architect should be annexed.
2. An authenticated copy by a Notary Public or by an Advocate of the promise of sale or of the transfer of immovable property or any real right thereon should be annexed.
3. Continuation Sheets may be used if necessary.
4. Details should be inserted in the space in the order specified.

Nature of transaction:

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Signature of transferor/s

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Signature of transferee/s

Name of Witness to Signatures (Notary or Lawyer).....

Signature and rubber stamp of witness

.....

N.B. This notice is invalid if cheque is not attached or is dishonoured

FOR OFFICIAL USE	
Provisional Duty Paid:	€
Receipt No/s:	
Date of Receipt/s	".

"FOURTH SCHEDULE

CAUSA MORTIS

This notice must be filed in duplicate

NOTICE, (WORD PROCESSED OR IN BLOCK LETTERS), TO BE FILED ON DECLARATIONS *CAUSA MORTIS* FOR THE PURPOSE OF ARTICLE 51 OF THE DUTY ON DOCUMENTS AND TRANSFERS ACT, Cap. 364.

Name of deceased	Last address of deceased	Date of Death	I.D. No.
N.B. Details should be inserted in the space in the order specified			

TRANSFeree/S

Name	Present Address	I.D.Card Number (*)	Tel/Mob. No.	Apportioned amount of duty
(*) In the case of a transfer on which no tax is payable in accordance with article 35(2)(iv) of the Act, insert also the identity card number issued by the National Commission Persons with Disability to the transferee <i>causa mortis</i> .				
N.B. Details should be inserted in the space in the order specified. Continuation Sheets may be used if necessary. The apportioned amount of duty of each transferee <i>causa mortis</i> should be given.				

Name of Notary	
Date of Declaration	
The amount of the consideration or the value declared	€

Duty on Documents	Amount €	Bank Draft/ Cheque No/s

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B 5306

DECLARATION BY NOTARY

1. In the case of a deed of declaration made in terms of article 33 of the Duty on Documents and Transfers Act (Cap. 364), a copy of the relative deed and of any will or wills, or extract thereof, and any other relevant documents, including site plans on Land Registration Stationery duly signed by an Architect should be annexed.
2. In respect of declarations *causa mortis* clearly indicate by marking the appropriate box with an 'x'.

Testate

☐

Intestate

☐

Nature of transaction:

.....
Signature of Notary

FOR OFFICIAL USE

Duty on Documents: €

Receipt No/s.:

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Date of Receipt:

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