

L.N. 75 of 1997

**DUTY ON DOCUMENTS AND TRANSFERS ACT, 1993
(ACT NO. XVII OF 1993)**

Duty on Documents and Transfers (Amendment) Rules, 1997

IN exercise of the powers conferred by section 22 of the Duty on Documents and Transfers Act, 1993, the Minister of Finance and Commerce has made the following rules:—

1. (1) These rules may be cited as the Duty on Documents and Transfers (Amendment) Rules, 1997, and shall be read and construed as one with the Duty on Documents and Transfers Rules, 1993, hereinafter referred to as “the principal rules”. Citation and commencement.
L.N. 98 of 1993.

(2) These rules shall come into force on the 1st July, 1997, other than rule 2 hereof which shall be deemed to have come into force on the 25th November, 1992.

2. Immediately after subparagraph (c) of rule 3 of the principal rules there shall be added the following new subparagraph:— Amendment of rule 3 of the principal rules.

“(d) where a usufruct devolves on several persons jointly or successively, or jointly and successively, and the provisions of the Act apply, —

(i) where the usufruct devolves jointly, or jointly and successively to the same persons, each person shall be deemed to have received a portion of the value of the usufruct calculated in terms of the said provisions as is equal to the proportion obtained by taking as denominator the sum of the percentages appearing in the Second Schedule to these Rules as are appropriate to the age of each beneficiary on the relevant date, and as numerator the percentage appropriate to the said person;

(ii) where the usufruct devolves successively, the first beneficiary thereof shall be deemed to be the sole beneficiary:

Provided that if any other beneficiary is of a younger age than the first beneficiary on the relevant date, both the beneficiaries and any other beneficiary who is younger than him, shall be treated as beneficiaries, and the portion of the value of the usufruct received by the first

beneficiary shall be the value attributable to him under the Second Schedule to these Rules, and the portion of the value of the usufruct received by any other beneficiary shall be deemed to be that portion of the value of the usufruct as is equivalent to the value attributable to him under the said Schedule, less any part so attributable to any other beneficiary of an older age also benefiting from the said usufruct.”.

Amendment of rule 8 of the principal rules.

3. For paragraph (1) of rule 8 of the principal rules there shall be substituted the following new paragraph:—

“(1) For the purposes of section 51 of the Act, the notary shall give notice of the relative deed to the Commissioner and it shall not be lawful to deliver a note of enrolment for registration in the Public Registry of such deed before it has been ascertained that such notice has been filed with the Commissioner.”.

Amendment of the First Schedule to the principal rules.

4. In the First Schedule to the principal rules, in the section indicated as DECLARATION BY NOTARY, the words “*Public Registry Enrolment Number:*” shall be deleted.