

L.N. 393 of 2013**DUTY ON DOCUMENTS AND TRANSFERS ACT
(CAP. 364)****Exemption of Duty in terms of article 23 Order, 2013**

BY VIRTUE of the powers vested in him by article 23 of the Duty on Documents and Transfers Act, the Minister for Finance has made the following order:

In respect of transfers of property, made on or after the 5th November 2013 but before the 31st December 2014, which qualify for relief of duty under article 32(4)(a) of the Duty on Documents and Transfers Act, no duty shall be chargeable on the first one hundred and fifty thousand euro (€150,000) of the aggregate value of the consideration paid for the acquisition of such property by a person, provided that this is the first immovable property acquired *inter vivos* by such person and provided that the notary who receives any deed of such a transfer shall record in the deed a written declaration by the person so acquiring that this is the first immovable property acquired *inter vivos* by him and the notary shall warn the said person of the importance of the truthfulness of such declaration:

Provided also that relief granted under this Order shall not apply to any transfer of property where a notice of a promise of sale or transfer relating to such property has been given to the Commissioner in accordance with the provisions of article 3(6) of the Duty on Documents and Transfers Act or of rules made under that Act before the 1 July 2013.

