VERŻJONI ELETTRONIKA

L.N. 8 of 2018

DUTY ON DOCUMENTS AND TRANSFERS ACT (CAP. 364)

Exemption of Duty in terms of article 23 Order (Amendment), 2018

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:-

Citation.

S.L.364.12

1. The title of this order is the Exemption of Duty in terms of article 23 Order (Amendment), 2018, 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".

Amends article 3 of the principal order.

2. Article 3 of the principal order shall be amended as follows:

(a) for the words "on or after the 5th November 2013 but before the 1st January 2018" there shall be substituted the words "on or after the 5th November 2013 but before the 1st January 2019."; and

(b) immediately after the first proviso of article 3 thereof there shall be included the following new provisos:

"Provided also that together with the form contained in the First Schedule of the Duty on Documents and Transfers Rules, there shall be submitted to the Commissioner for Revenue legal evidence that no other immovable property had ever been purchased before, and that the said form has been delivered to the Commissioner for Revenue on or before 28th February 2019:

Provided also that the benefit would apply on a *pro-rata* basis according to the share of the property being acquired.".

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