

L.N. 281 of 2019

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

**Amendment and Extension of Exemptions
(Duty on Documents and Transfers Act) Order, 2019**

IN EXERCISE of the powers conferred by article 23 of the Duty on Documents and Transfers Act, the Minister for Finance has made the following order:-

1. The title of this order is the Amendment and Extension of Exemptions (Duty on Documents and Transfers Act) Order, 2019. Citation.
2. The scope of this order is to amend subsidiary legislation enacted in terms of the Duty on Documents and Transfers Act, hereinafter referred to as "the principal Act". Scope.
Cap. 364.
3. The provisions of this order shall not prejudice the validity of anything lawfully done, or any right, obligation or liability acquired, accrued or incurred, under any of the enactments mentioned in this order before the coming into force of this order.

Part I

4. This Part amends the Exemption of Duty in terms of article 23 Order and this Part shall be read and construed as one with the Exemption of Duty in terms of article 23 Order, hereinafter in this Part referred to as "the principal order". Amendments to the Exemption of Duty in terms of article 23 Order.
S.L. 364.12.
5. Article 3 of the principal order shall be amended as follows: Amends article 3 of the principal order.
 - (a) in the first proviso thereof, the words "1st July 2013." shall be substituted by the words "1st July 2013:" and immediately thereafter there shall be added the following new

proviso:

Cap. 364. "Provided that in respect of transfers of property made on or after the 15th October 2019 but before the 1st January 2021, 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 seventy-five thousand euro (€175,000) 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:"

(b) the proviso which immediately follows shall be substituted by the following:

Cap. 364. "Provided also that together with the form or other means provided by the Commissioner for the purposes of article 51 of the Duty on Documents and Transfers Act, there shall be submitted to the Commissioner for Revenue legal evidence that no other immovable property had been acquired *inter vivos* before, and that the said form has been submitted to the Commissioner for Revenue on or before the 28th February 2021:".

Amends article 4 of the principal order.

6. Paragraph (b) of sub-article (1) of article 4 of the principal order shall be substituted by the following:

"(b) the final deed in relation to such transfer is made by the 31st December 2020 and the notice of the final deed in relation to such transfer is given to the Commissioner for Revenue by the 28th February 2021;".

Part II

Amendments to the Duty on Donations of Marketable Securities and Immovable Property Used for Business (Exemption) Order.
S.L. 364.15.

7. This Part amends the Duty and Donations of Marketable Securities and Immovable Property Used for Business (Exemption) Order and this Part shall be read and construed as one with the Duty on Donations of Marketable Securities and Immovable Property Used for Business (Exemption) Order, hereinafter in this Part referred to as "the principal order".

8. In article 3 of the principal order, the words "1st January 2020" shall be substituted by the words "1st January 2021".

Amends article 3 of the principal order.

9. The proviso to sub-article (1) of article 4 of the principal order shall be substituted by the following:

Amends article 4 of the principal order.

Provided that benefits in terms of this order shall only be granted in respect of a transfer by gratuitous title where the notice required in terms of the Duty on Documents and Transfers Act and the Duty on Documents and Transfers Rules has been submitted to the Commissioner for Revenue on the form or other means provided by the Commissioner on or before the 31st December 2020."

"Cap. 364.
S.L. 364.06.

Part III

10. This Part amends the Duty on Transfers (Exemption No. 2) Order and this Part shall be read and construed as one with the Duty on Transfers (Exemption No. 2) Order, hereinafter in this Part referred to as "the principal order".

Amendments to the Duty on Transfers (Exemption No. 2) Order.
S.L. 364.16.

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

Amends article 3 of the principal order.

(a) in paragraph (a) thereof, the words "1st January 2020" shall be substituted by the words "1st January 2021"; and

(b) in paragraph (d) thereof, the words "28th February 2020" shall be substituted by the words "28th February 2021".

Part IV

12. This Part amends the Duty on the Acquisition of the Second Immovable Property to be used as Sole Residence (Exemption) Order and this Part shall be read and construed as one with the Duty on the Acquisition of the Second Immovable Property to be used as Sole Residence (Exemption) Order, hereinafter in this Part referred to as "the principal order".

Amendments to the Duty on the Acquisition of the Second Immovable Property to be used as Sole Residence (Exemption) Order.
S.L. 364.17.

13. Article 6 of the principal order shall be substituted by the following:

Amends article 6 of the principal order.

"Applicability
of the order.

S.L. 364.06.

6. This order shall apply to acquisitions affected from the 10th October 2017 up to the 31st December 2020, where the notice required in terms of the Duty on Documents and Transfers Act and the Duty on Documents and Transfers Rules has been submitted to the Commissioner for Revenue on the form or other means provided by the Commissioner on or before the 28th February 2021."
