

L.N. 460 of 2021

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

**Extension of Exemptions (Duty on Documents and Transfers Act)
Order, 2021**

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

1. The title of this order is the Extension of Exemptions (Duty on Documents and Transfers Act) Order, 2021. Citation.

Part I

Amendments to the Exemption of Duty in terms of article 23 Order

2. This Part amends the Exemption of Duty in terms of article 23 Order and it 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 of the Exemption of Duty in terms of article 23 Order. S.L. 364.12.

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

(a) in the third proviso thereof, the words "1st January 2022" shall be substituted by the words "1st January 2023"; and

(b) in the sixth proviso thereof, the words "before the 28th February 2022:" shall be substituted by the words "before the 28th February 2023:".

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

"(b) the final deed in relation to such transfer is made by the 31st December 2022 and the notice of the final deed in relation to such transfer is given to the Commissioner for Revenue by the 28th February 2023;".

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Part II

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

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

5. This Part amends the Duty on Donations of Marketable Securities and Immovable Property Used for Business (Exemption) Order and it 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".

Amends article 3 of the principal order.

6. In article 3 of the principal order, the words "1st January 2022" shall be substituted by the words "1st January 2023".

Amends article 4 of the principal order.

7. In the proviso to sub-article (1) of article 4 of the principal order, the words "31st December 2021" shall be substituted by the words "31st December 2022".

Part III

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

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

8. This Part amends the Duty on the Acquisition of the Second Immovable Property to be used as Sole Residence (Exemption) Order and it 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".

Amends article 6 of the principal order.

9. Article 6 of the principal order shall be amended as follows:

(a) the words "31st December 2021" shall be substituted by the words "31st December 2022"; and

(b) the words "28th February 2022" shall be substituted by the words "28th February 2023".