L.N. 110 of 2024

DUTY ON DOCUMENTS AND TRANSFERS ACT (CAP. 364)

Duty on Transfers by SportMalta (Exemption) Order, 2024

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.

1. The title of this order is the Duty on Transfers by SportMalta (Exemption) Order, 2024.

Interpretation.

2. In this order, unless the context otherwise requires:

Cap. 364.

"Act" means the Duty on Documents and Transfers Act;

Cap. 455

"designated property" shall have the same meaning as assigned to in article 2 of the Sports Act;

Cap. 455.

"SportMalta" means the body established by article 4 of the Sports Act and includes an entity established under that Act that was the predecessor or is the successor in title of SportMalta;

Cap. 455.

"sports association" means an association that falls within the definition of "club" as defined in the Sports Act.

Exemption.

3. Without prejudice to the other provisions of this order, the duty otherwise chargeable in accordance with the Act, on a transfer to which this order applies, shall not be levied.

Applicability of order.

4. This order shall apply to any transfer consisting of the grant of temporary emphyteusis over a designated property that has been made or shall be made by SportMalta to a sports association.

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