VERŻJONI ELETTRONIKA

L.N. 283 of 2025

DUTY ON DOCUMENTS AND TRANSFERS ACT (CAP. 364)

Various Laws relating to Periods of Applicability of Exemptions under the Duty on Documents and Transfers Act (Amendment) Order, 2025

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:-

1. The title of this order is the Various Laws relating to Periods of Applicability of Exemptions under the Duty on Documents and Transfers Act (Amendment) Order, 2025. Citation.

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

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

3. In article 3 of the principal order the words "1st January 2026" shall be substituted by the words "1st January 2027". Amends article 3 of the principal order.

4. In the proviso to sub-article (1) of article 4 of the principal order the words "the 31st December 2025" shall be substituted by the words "the 31st December 2026". Amends article 4 of the principal order.

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

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

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

6. In article 6 of the principal order the words "31st December 2025" shall be substituted by the words "31st December 2026" and the words "28th February 2026" shall be substituted by the words "28th February 2027".

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