VERONICA
MIZZI
YOUNG
NOTARY PUBLIC &
COMMISSIONER FOR OATHS

If Property was Donated to Vendor

7% Provisional Duty

12% Transfer Value

if property sold within 5 years from acquisition

12% On Excess

that is, the difference between valuedeclared in deed of donation and transfer value

If Property was Purchased by Vendor

5% If vendor is an Individual who does not trade in property.

5% If property transferred within 5 years from date

10% If property purchased before 01/01/2004

8% Standard rate
In all other cases

If Property was Inherited by Vendor

7% Final Withholding Tax

If property inherited before 25/11/92

12% On Excess

the difference between the value declared in the declaration causa mortis and the sale price. If property inherited pre 25/11/92