

AMENDMENT TO TRANSFER DUTY ACT

Exemption of transfer duty when taking transfer after divorce

EFFECTIVE 25 JULY 2006

Please note that from 25 July 2006 a surviving or divorced spouse who acquires the sole ownership in the whole or any portion of the property registered in the name of his/her deceased or divorced spouse where that property or portion is transferred to that surviving or divorced spouse as a result of the death of his/her spouse or dissolution of their marriage is exempt from paying transfer duty.

To qualify for such exemption, the following must be complied with:-

- The transfer must be as a result of the death or dissolution of the marriage (as the case may be); and
- The sole ownership in the whole or any portion of the property registered in the name of the deceased or divorced spouse must be acquired by the surviving spouse or the other divorced spouse.



Going Beyond

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