Communication notice on the Duty on Donations of Marketable Securities and Immovable Property Used for Business (Exemption) (Amendment) Order

LN 250 of 2026 extends the existing reduced duty treatment (€1.50 for every €100, or part thereof) available under the Duty on Documents and Transfers (Exemption) Order (S.L. 364.15) (hereinafter referred to as "the principal order"), in respect to certain transfers of family businesses, marketable securities and qualifying business property to limited cases where the transfer takes place causa mortis. The measure applies where a genuine transfer by gratuitous title had already been intended and would have qualified for the reduced duty rate during the transferor's lifetime, but could not be completed solely because the transferor died before the execution of the public deed.

The amendment is intended to support continuity in family business succession by ensuring that, in these limited circumstances, an intended qualifying transfer is not disadvantaged merely because the transferor passed away before the transfer could be formally completed. The measure does not introduce a general reduced duty treatment for inheritances. It applies only where the statutory conditions are satisfied and appropriate evidence is provided to demonstrate that the intended transfer would have qualified under the existing Order.

Kindly also refer to the Guidance Note on MTCA's website Guidelines on Duty Relief for Donations and Certain Causa Mortis Transfers of Business Property and Marketable Securities, for further guidance.

In case of queries, the general public is encouraged to contact the Malta Tax and Customs Administration (MTCA) on 153.

N.B. The notice contained within this document is solely intended to serve as guideline and should not be construed as legislation. This document should not be considered as an exhaustive description of the instrument nor a substitute thereof or a legislative supplement to it. The notice does not purport to be an authoritative ruling on the interpretation of the legislation. Please refer to the related legislation for a more comprehensive understanding.

TAX & CUSTOMS
ADMINISTRATION
MALTA

T 153 (Citizens / Ċittadini) **T** 144 (Business / Negozji) **E** servizz@gov.mt mtca.gov.mt