

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3537 of 8 June, 2006**

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I ASSENT,  
FRANCIS RICHARDS,  
GOVERNOR.

5<sup>th</sup> June, 2006.



**GIBRALTAR**

**No. 16 of 2006**

**AN ORDINANCE** to amend the Stamp Duties Ordinance 2005.

**ENACTED** by the Legislature of Gibraltar.

**Title.**

1. This Ordinance may be cited as the Stamp Duties (Amendment) Ordinance 2006.

**Amendment of the Stamp Duties Ordinance 2005.**

2.(1) The Stamp Duties Ordinance 2005 is amended in accordance with the provisions of this section.

(2) Section 2 is amended by substituting for the definition of “Real Property in Gibraltar” the following definition—

““Real Property in Gibraltar” means immoveables and land situated in Gibraltar or any estate, interest or rights including leasehold estates, interest or rights in or over immoveables and land situated in Gibraltar;”

(3) For section 25(1) there is substituted the following subsection—

“ (1) Any contract or agreement under seal, or under hand only, for the sale of any legal or equitable estate or interest in any Property subject to duty whatsoever, shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest or Property contracted or agreed to be sold.”.

(4) Schedule 1 is amended in paragraph 4 of the entry for “Mortgage, Bond, Debenture and Covenant” by inserting after the words “And also where any further money is added to the”, the words “money already secured”.

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Passed by the Gibraltar House of Assembly on the 26th day of May, 2006.

D. J. REYES,

Clerk to the Assembly.



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