

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3817 of 28th October, 2010**

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I ASSENT,

ADRIAN JOHNS,

GOVERNOR.

26th October, 2010.



**GIBRALTAR**

**No. 17 of 2010**

**AN ACT** to amend the Stamp Duties Act 2005.

**ENACTED** by the Legislature of Gibraltar.

**Title and commencement.**

1. This Act may be cited as the Stamp Duties (Amendment) Act 2010 and shall be deemed to have come into operation on the 1 July 2010.

**Amendment of Schedule 1 to the Stamp Duties Act 2005.**

2. Schedule 1 to the Stamp Duties Act 2005 is amended by substituting for the paragraph titled “CONVEYANCE or TRANSFER on sale of any Property subject to duty, –” the following paragraph–

“CONVEYANCE or TRANSFER on sale of any Property Subject to duty,–

(1) Where the value of the whole of the Property subject to duty does not exceed £200,000 a sum equivalent to zero per cent of the amount or value of the consideration

(2) Where the value of the whole of the Property subject to duty exceeds £200,000 but does not exceed £350,000, a sum equivalent to 2.0% (two point zero per cent) on the first £250,000 of the amount or value of the consideration and a sum equivalent to 5.5% (five point five per cent) of the amount or value of the consideration that exceeds £250,000

(3) Where the value of the whole of the Property subject to duty exceeds £350,000, a sum equivalent to 3.0% (three point zero per cent) on the first £350,000 of the amount or value of the consideration and a sum equivalent to 3.5% (three point five per cent) of the amount or value of the consideration that exceeds £350,000

And see sections 19-27.”.

Passed by the Gibraltar Parliament on the 15th day of October, 2010.

M L FARRELL,  
Clerk to the Parliament.

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