



MEUMANN WHITE

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A T T O R N E Y S

# **EXEMPTION FROM TRANSFER DUTY FOR DIVORCED & SURVIVING SPOUSES**

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## **AMENDMENT TO THE TRANSFER DUTY ACT PERTAINING TO DIVORCED AND SURVIVING SPOUSES**

1. The Transfer Duty Act has been amended to the effect that divorced or surviving spouses now no longer pay transfer duty on the acquisition of the property registered in the name of his or her deceased or divorced spouse.
2. The exemption reads as follows:  
" a surviving or divorced spouse who acquires the sole ownership in the whole or any portion of property registered in the name of his or 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 or her spouse or dissolution of their marriage or union."
3. Accordingly, to qualify for the exemption, the sole ownership in the whole or a 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 and the transfer must be the result of the death or dissolution of the marriage, as the case may be.
4. The aforesaid amendment to the Transfer Duty Act came into effect on 25 July 2006.
5. Previously, there was an exemption for spouses acquiring property in any manner from a deceased estate, but there was no exemption for divorce transfers.
6. A further point of significance is that in the amended Act the word "spouse" appears to include persons who have entered into religious marriages, as well as persons involved in same sex and heterosexual relationships, which the Receiver is satisfied are intended to be permanent.