

Added by:
L.N. 5 of 2005.
Amended by:
L.N. 37 of 2007.

SCHEDULE A
(Rule 6(4))

INCOME TAX ACT
(CAP. 123)
Capital Gains Rules

Notice of transfer of immovable property , within or from a group of companies pursuant to article 5(9), Income Tax Act

Name of transferor company:
Delivered by (*officiating notary*):

I (*a director and/or legal representative of a transferor company*) on behalf of the above-mentioned company, hereby give notice in accordance with article 5(9) of the Income Tax Act, of the transfer of the immovable property referred to below and assume full responsibility as to the correctness of the contents of this notice.

1. Details referring to the immovable property

Address of property	Transfer Value of property	Name of officiating notary on this public deed	Date of public deed

2. Details relating to transferor company appearing on this deed

Name of transferor company	Address of transferor company	Income Tax Reference no.

3. Details relating to transferee appearing on this deed

Name of transferee	Address of transferee	Income Tax Reference no.

4. Details relating to all previous transferors and transferees since the immovable property entered the group

Name of transferor company	Income Tax Reference no.	Name of transferee	Income Tax Reference no.	Date of transfer	Purchase price as appearing on public deed of acquisition	Value of improvements made (if any) from date of acquisition to date of the transfer in each case	Total purchase price and improvements

Signature Dated this day of of the year
(*Director and/or legal representative*)

5. This Notice shall be accompanied by an auditor’s signed report which shall form an integral part of the notice giving assurance (a) as to the agreement with the deed of acquisition of the purchase price of the relative property and (b) as to whether the values representing the said purchase price and the relative improvements have been properly extracted from the books and records of the company and (c) that the said values represent the historical cost of the property.