

Ref. No.: 11.17.10/6 Tel. No.: 22 806488 Fax No.: 22 806488

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## Legal Case-Title Deeds and the Land registry

I have instructions to refer to your letter dated 24.6.2008, regarding the above issue and inform you that the seller of the property has to supply the buyer with records of the amount paid as Immovable Property Tax (IPT) and a certificate showing the rate of IPT applicable to the property. It is important to note that the buyer may be able to claim back part or the entire amount paid as per article 7(3) a-c of the Immovable Property Tax Law, CAP 24.

2. Regarding the issue involving the the District Officer in Paphos acted within the powers conferred upon him by the relevant laws, in summoning the engineer, the owner and the residents of the development, to Court. Nevertheless, the case was withdrawn on 24.3.2009 as the Certificate of Final Approval for the development had by then been issued, after the owners had rectified all violations of the Planning Permit.

Kind regards,

S. Ioannou)

for the Permanent Secretary of the Ministry of Interior