



JAMAICA—LAW 38 OF 1872.

A Law to Amend "the Stamp Duty Law, 1868."

WHEREAS it is desirable to amend "the Stamp Duty Law, 1868," (Law 33 of 1868): Be it enacted by the governor of Jamaica, with the advice and consent of the legislative council thereof, as follows:

Preamble.

1—On and after a day to be fixed by the governor, all impressed stamps issued from the stamp office shall, prior to such issue, be counterstamped and recorded in the office of the treasurer with such counterstamp die, and in such manner as the revenue commissioner may direct: Provided, that six calendar months' notice of such day shall first have been given by publication in the "Jamaica Gazette."

Impressed stamps to be counterstamped;

six months notice.

2—It shall be lawful for the governor to appoint such clerks and other officers in the treasury and stamp office as are necessary for the purposes of this Law, and the said clerks and other officers shall hold office during pleasure.

Power to appoint additional clerks.

3—No instrument executed on or after the day to be fixed as aforesaid, by the governor, which instrument is liable to stamp duty that may not be denoted by adhesive stamps, shall be deemed duly stamped unless counterstamped as hereinbefore provided.

Instrument not duly stamped unless counterstamped.

4—During one calendar month from the day, inclusive of such day, to be fixed as aforesaid by the governor, all persons having in their possession blank paper, or blank printed forms, or blank instruments of any kind upon which, under any act or law of Jamaica, stamps shall have been impressed prior to such day to be fixed as aforesaid by the governor, shall, on delivery of the same to the stamp commissioner, be entitled to have them counterstamped, free of charge, in the office of the treasurer as aforesaid.

Power to counterstamp blank stamps previously impressed.

5—All stamp duties imposed by Law 33 of 1868 upon a commission of custos rotularum, and upon a commission or writ of association for magistrates, and each nomination therein, and upon all other honorary appointments, are hereby repealed.

Stamps on certain commissions, &c. repealed.

6—The following stamp duties are hereby imposed on leases of any lands or hereditaments leased at a yearly rent of less than twenty pounds, whether such rent be or be not in addition to payment of any sum of money by way of fine, premium, or other gross sum, such

Stamps on leases at small rents: