

No. 146.

28th April, 1902.

THE GOVERNOR directs the publication, for general information, of Law 15 of 1902, entitled a Law to amend the Stamp Duty Laws 1868-1901.

By Command,

SYDNEY OLIVIER,
Colonial Secretary.

JAMAICA—LAW 15 OF 1902.

A Law to amend the Stamp Duty Laws, 1868-1901.

[26th March, 1902.]

Be it enacted by the Governor and Legislative Council of Jamaica, as follows:—

1—This Law may be cited as “The Stamp Duty Law, 1902,” and shall be read as one with the Stamp Duty Laws 1868-1901, and Law 33 of 1868 is hereinafter referred to as the Principal Law.

2—Section 2 of Law 25 of 1901 is hereby repealed.

3—The Stamp Duty chargeable under the Stamp Duty Laws on a receipt or discharge given for or upon the payment of money, shall not apply to an entry in the pass book kept between a Building Society and a member thereof, having the effect of such receipt or discharge, nor to any receipt given for money so entered in such Pass Book.

4—A letter, whether sent through the post or otherwise, acknowledging the payment or receipt of money, shall not be received by any Court as evidence of such payment or receipt, unless stamped as a receipt.

5—There shall be payable on agreements as defined under that head in the Schedule to the Prin-

principal Law, a Stamp Duty of sixpence; except in cases of annual agreements of tenancy between landlord and tenant, where the rent reserved does not exceed twenty shillings per annum, in which case the Stamp Duty shall be one penny.

6—All bonds, and all instruments of suretyship given by Officers in the employment of a Parochial Board, or by Revenue Bailiffs appointed by a Collector of Taxes, as security for the faithful and honest performance of the duties of their offices shall be exempt from Stamp Duty.

7—Section 9 of Law 22 of 1899, "The Stamp Duty Law, Amendment Law, 1899," is amended by adding at the end of the section and immediately after the word "coastwise" the words "or to be exported from this Island."

8—It shall not be lawful for an Insurance or Assurance Company to transact business in this Colony without taking out a license for that purpose, such license shall be granted by the Stamp Commissioner on payment of the Stamp Duty herein provided, and shall be in such form as the Stamp Commissioner may prescribe—such license shall specify the proper name and description of the Company to which the same shall be granted, and shall give the principal address or head office thereof. Every such license shall continue in force for 12 months from the day of the date thereof.

Any Attorney, Agent, Director, or Secretary of an Insurance or Assurance Company who shall sign a receipt for money paid on account of Insurance or Assurance, or any policy of Insurance or Assurance, or make a contract of Insurance or Assurance with any person or persons, unless the Company shall have taken out the License prescribed by this Law, shall be liable to a penalty not exceeding one hundred pounds.

9—Notwithstanding anything in Section 10 of Law 27 of 1896 to the contrary, there shall be laid on every policy for insurance against loss or damage by fire, where the sum insured exceeds £5,000 a Stamp Duty of £5.

10—The Schedule to the Principal Law is amended by adding thereto—

(a) Under the head Licenses—

On every license to an Insurance or Assurance Company to transact its business in this Island, Twenty-five Pounds.

(b) Under the head "Certificates" at the end thereof the following proviso—

Provided that the total sum charged to a United Kingdom Solicitor for the Stamp on his admission to practice in the Courts of this Island shall not in any case be larger than the total sum payable by a Jamaica Solicitor before being admitted to practice as such in the United Kingdom.

11—In amendment of Section 4 of Law 25 of 1901, it is hereby declared that all Transfers, Assignments, Dispositions, Assignations of Mortgages, of any money or stock secured by any instrument or mortgage, or by any judgment, made by an Executor or Trustee for the purpose of vesting the legal estate or interest therein in any beneficiary or person entitled thereto, shall be exempt from the ad valorem duty imposed by the said Section.

12—(a) Sub-section 1 of Section 7 of Law 25 of 1901 is hereby amended, by striking out the word "and" in the fourth line of such sub-section, between the word "duty" and

the words "a penalty," and substituting the following "without penalty, provided that this is done before the expiration of fourteen days after the instrument is first executed, if thirty days have so expired there shall be."

(b) "Court documents," that is to say, documents connected with the process or procedure of the Supreme Court or the Resident Magistrates' Courts, upon the filing or lodging of which a Court fee is payable, may be filed and used if properly stamped at the time of the filing or lodging thereof, without the penalty being imposed by Sub-section 1 of Section 7 of Law 25 of 1901, anything in the said Law to the contrary notwithstanding.

13—Sub-section 2, Section 7, of Law 25 of 1901 is hereby amended, by adding to the Instruments to which that sub-section applies "transfers, re-conveyances and assignments."

14—Assignments and transfers of shares in any duly registered Company in this Island shall, in lieu of the stamps heretofore imposed upon them as Conveyances, be liable to a stamp duty of sixpence for every Ten Pounds or fractional part of Ten Pounds of their value, or of the consideration money for such assignment or transfer. Provided always, that if the consideration be a nominal one, the stamp duty on such assignment or transfer shall be two shillings and sixpence.

No. 149. 29th April, 1902.

THE GOVERNOR has appointed Mr. W. B. Hannan to be Bailiff of the Resident Magistrate's Court of Clarendon in the room of Mr. R. Lindo, deceased.

No. 150. 30th April, 1902.

WITH reference to Government Notice No. 41 of the 8th February, 1902, the Governor directs it to be notified that the number of appointments to be offered for competition at the Examination for the Indian Forest Service in 1902, has been increased from seven to eight.

No. 151. 30th April, 1902.

IN compliance with the provisions of Section 5 of Law 21 of 1884, I hereby give notice that the Governor has issued his Writ for the Election at the Court House, Port Antonio, on Wednesday, the 21st proximo, of a Member to serve in the Legislative Council for the Electoral District of Portland in the room of D. S. Gideon, Esquire, resigned.

By Command,

SYDNEY OLIVIER,
Colonial Secretary.

Legislative Council Office.

30th April, 1902.

IT is hereby notified, for general information, that His Excellency the Governor on the 24th instant gave his assent to
Law 27 of 1902—The Kingston Unoccupied House Rate Law, 1902.

And on the 26th, to—
Law 11 of 1902—The Rifle Clubs Gun Tax Relief Law, 1902.

By Command,
R. A. WALCOTT,
Clerk Legislative Council.