

THE STAMP DUTY LAW, 1903.

Schedule B of this Law is published for general information :—

SCHEDULE B.

AGREEMENT—

On every agreement, or any minute or memorandum of an agreement under hand only (and not otherwise charged in this schedule, or expressly exempted from all stamp duty) ...	£0 0 6
But where divers letters shall be offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped with the duty aforesaid; and such letter may be stamped at any time before it is given in evidence.	
Annual agreements of tenancy between landlord and tenant when the rent reserved does not exceed twenty shillings per annum ...	0 0 1
Agreement for the rent of land when the annual value does not exceed five pounds ...	0 0 6
An agreement for a lease or with respect to the letting of any lands, tenements or heritable subjects shall be charged with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.	

EXEMPTIONS FROM THE PRECEDING, AND ALL OTHER STAMP DUTIES.

Memorandum, or agreement for the hire of any labour, artificer, tradesman, manufacturer, or menial servant.

Memorandum, letter, or agreement made for, or relating to any goods, wares, and merchandize.

But any memorandum, or agreement, intended as preparatory to a more formal instrument, and so stated on the face of it, may be stamped with the duty hereby imposed, if made within this island at any time within ninety days after the date thereof, and if made or signed by any of the parties thereto out of the island, within six months after the date thereof.

ALLOTMENT—[See Letter]

ANNUITY, Re Purchase of—

Any release, or assignment of an annuity, or rent charge made subject in, and by the original grant thereof to be redeemed or repurchased shall, on the repurchase thereof, be exempted from the duty hereby imposed on a conveyance or transfer of land, and shall be charged only with the duty hereby imposed upon a deed not otherwise charged.

APPOINTMENTS—

On every appointment in execution of a power over land, or other property, real or personal, or of any use or interest therein, where made by any writing, not being a deed or will. ...	0 15 0
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ARTICLES OF CLERKSHIP—

On every article of clerkship or contract, whereby any person shall first become bound to serve as a clerk, in order to his admission as a solicitor, attorney, and proctor in the courts of this island ...	50 0 0
On every article of clerkship or contract, whereby any person shall become bound to serve as a clerk, in order to any such admission as aforesaid, for the residue of the term for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event ...	0 15 0

ASSIGNMENT—[See Conveyance, Mortgage, Shares.]

AWARD—

On every award ... £0 15 0

BILLS OF EXCHANGE AND PROMISSORY NOTES
(INLAND.)

Draft, order, acceptance, or promissory note for the payment to the bearer, or to order, at any time otherwise than on demand, of any sum of money—

Not exceeding five pounds	...	0	0	1
Exceeding five pounds and under ten pounds	...	0	0	2
Of or above ten pounds, and not exceeding twenty pounds	...	0	0	3
Above twenty pounds and not exceeding thirty pounds	...	0	0	6
Above thirty pounds, and not exceeding fifty pounds	...	0	0	9
Above fifty pounds, and not exceeding one hundred pounds	...	0	1	0
And for every additional one hundred pounds, or fractional part of one hundred pounds	...	0	1	0

Draft, order, acceptance, or promissory note for the payment of any sum of money weekly, monthly, or any other stated period, if made payable to the bearer, or to order, or if delivered to the payee, or some person on his or her behalf, when the total amount of money thereby made payable shall be specified therein, or can be ascertained therefrom

The same duty as on bills payable to bearer or order, at any time other than on demand, for a sum equal to each total amount.

The duties hereby imposed on Bills of Exchange and Promissory Notes (Inland) shall apply to all Bills of Exchange and Promissory Notes drawn abroad and expressed to be paid or actually paid or endorsed or in any manner negotiated in this Island and shall be payable by adhesive stamps on such bills or notes being so paid or endorsed or negotiated.

EXEMPTIONS FROM THE PRECEDING, AND ALL
OTHER STAMP DUTIES.

All drafts, or orders, drawn on the Treasurer of this island, but such drafts or orders shall, notwithstanding, be liable at the time of payment, to the duty imposed by this Law on receipts.

BILLS OF EXCHANGE AND PROMISSORY NOTES (FOREIGN)
DRAWN IN THIS ISLAND.

When the amount or value of the money for which the bill or note is drawn or made does not exceed five pounds	...	0	0	3
Exceeds five pounds and does not exceed ten pounds	...	0	0	6
Exceeds ten pounds and does not exceed fifty pounds	...	0	0	9
Exceeds fifty pounds and does not exceed one hundred pounds	...	0	1	6
For every additional one hundred pounds, or part of one hundred pounds	...	0	1	6

And all foreign bills of exchange drawn in this island, shall be stamped at and after the rates hereinbefore mentioned, notwithstanding that the sums for which such bills shall be drawn shall be expressed in dollars, francs, or any description of money of account.

BILLS OF LADING—

Of or for any goods, wares, merchandize, or effects to be exported from this island	...	0	1	6
On each receipt for goods, wares, merchandize, or effects to be carried coastwise or to be exported from this island	...	0	0	3

BONDS—

Bond given as a security for the payment of any definite and certain sum of money, amounting to above thirty pounds, and not exceeding fifty pounds	...	0	2	0
Above fifty pounds and not exceeding one hundred pounds	...	0	4	0
Above one hundred pounds, and not exceeding two hundred pounds	...	0	8	0
Above two hundred pounds, and not exceeding three hundred pounds	...	0	12	0

Above three hundred pounds, and not exceeding five hundred pounds	...	£0 15 0
Above five hundred pounds, and not exceeding one thousand pounds	...	1 0 0
And for every additional sum of, or fractional part of one thousand pounds	...	0 10 0
When the money secured, or to be ultimately recoverable thereon shall be limited, not to exceed a given sum, the same duty as on a bond for such limited sum.		
And when the total amount of the money secured, or to be ultimately recoverable thereon shall be uncertain, and without any limit, the same duty as on a bond for a sum equal to the amount of the penalty of such bond.		
And where there shall be no penalty of the bond in such last mentioned case, such bond shall be available for such an amount only as the <i>ad valorem</i> duty denoted by any stamp or stamps thereon shall extend to cover.		
Bond given as a security for the payment of any sum of money which shall be in part secured by a mortgage, or other instrument, or writing, hereinafter charged with the same duty as on a mortgage bearing even date with such bond, or for the performance of covenants contained in such mortgage, or other instrument, in writing, or for both those purposes	...	0 15 0
Bond given as a collateral or auxiliary security for the payment of any annuity, upon the original creation and sale thereof, where the same shall be granted, or conveyed, or secured by any other deed or instrument liable to, and charged with the <i>ad valorem</i> duty hereinafter imposed on conveyances upon the sale of any property	...	0 15 0
Bond given as a security for the payment of any annuity (except upon the original creation and sale thereof), or of any sum or sums of money, at stated periods (not being interest for any principal sum, nor rent reserved, or payable upon any lease), for any definite and certain term so that the total amount of the money to be paid can be previously ascertained, the same duty as on a bond of the like nature for the payment of a sum of money equal to such total amount.		
Bond given as a security for the payment of any annuity (except as aforesaid), or of any sum or sums of money at stated periods (not being interest for any principal sum, nor rent reserved, or payable upon any lease), for the term of life, or any other indefinite period, so that the whole money to be paid cannot be previously ascertained.		
Where the annuity, or sum secured, shall not exceed ten pounds <i>per annum</i>	...	0 5 0
Above ten pounds, and not exceeding fifty pounds <i>per annum</i>	...	0 10 0
Above fifty pounds, and not exceeding one hundred pounds <i>per annum</i>	...	0 15 0
Above one hundred pounds, and not exceeding two hundred pounds <i>per annum</i>	...	1 0 0
And for every additional one hundred pounds, or fractional part of one hundred pounds	...	0 5 0
Bond, commonly called counter bond, for indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or annuity	...	0 15 0
Bond otherwise than to the crown, for the due execution of an office, and to account for money received by virtue thereof	...	0 15 0
Bond of any kind whatever, not otherwise charged in this schedule, nor expressly exempted from all stamp duty...	...	0 15 0

BONDS, TRANSFER OR ASSIGNMENT OF.

Any transfer or assignment of any such bond as aforesaid, and which shall have paid the proper *ad valorem* duty on bonds.

Where the principal money secured by the bond shall not exceed five hundred pounds, the same duty as on a bond for the total amount of such principal money.

And in every other case, such transfer or assignment shall be chargeable with the duty of ... £0 15 0

EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP DUTIES.

All security or penal bonds to His Majesty, his heirs and successors.

Bail bonds and replevin bonds.

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.

CERTIFICATES—[See also Scrip.]

On every certificate of the admission of a Barrister to practice in the Courts of this island ... 15 0 0

And on every certificate of the admission of a Solicitor, Attorney, Conveyancer, or Proctor, to practice in the Courts of this island ... 100 0 0

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 that part of the United Kingdom in which the said United Kingdom Solicitor shall have been admitted to practice.

But no one person is to be obliged to take out more than one certificate, although he may set in more than one of the capacities aforesaid, or in several of the Courts aforesaid.

On every certificate of an officer of any Court of Judicature or public officer in this island or from any Clerk of the Courts in this island ... 0 2 0

CHARTER PARTY—

On every charter party ... 0 10 0

CHEQUES—

On every cheque to be drawn on any banker, bank, or banking firm or company in this island ... 0 0 1

On every cheque, draft, or order for the payment of any sum of money, not less than forty shillings, to or in favour of any person at sight, or on demand, on any person or firm, other than a banker, or banking firm or company, at sight or on demand ... 0 0 1

COMPANY—[See also letter, shares, scrip, voting.]

Every statement under Sections 16 and 17 of this Law.

For every one hundred pounds and any fraction of one hundred pounds over any multiple of one hundred pounds of the amount of such capital or increase of capital ... 0 5 0

CONVEYANCES—[See also Assignment, Mortgage, Shares.]

Conveyance, whether grant, bargain and sale, assignment, transfer, release, or any other kind or description whatever, or order or decree of the high court of chancery of England, or this island, or other competent jurisdiction or authority, operating as a conveyance upon the sale of any land, tenements, rents, annuities, or other property, real or personal, or of any right, title, interest, or claim into, out of, or upon any lands, tenements, rents, annuities, or other property; that is to say, for or in respect of the principal, or only deed, instrument, order, decree, or writing, whereby the lands, or other things, sold shall be granted, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his or their direction.

And where there shall be duplicates of any deed, order, decree, or instrument, chargeable with the said *ad valorem* duty, exceeding two pounds, one of them only shall be charged therewith; and the other or others shall be charged with the ordinary duty on deeds, orders, decrees, or instruments of the same kind, not upon a sale.

And where any deed, order, decree, or instrument, operating as a conveyance on the sale of any property, shall operate also as a conveyance of any other than the property sold by way of settlement, or for any other purpose, or shall also contain any other matter or thing besides what shall be incident to the sale and conveyance of the property sold, or relate to the title thereto, every such deed, order, decree, or instrument, shall be charged, in addition to the duty to which it shall be liable, as a conveyance on the sale of property, with such further stamp duty as any separate deed, order, or decree, containing the other matter, would have been chargeable with.

Where the purchase or consideration money therein, or thereupon expressed, does not exceed five pounds ...	£0	1	0
Exceeds five pounds and does not exceed ten pounds ...	0	2	0
Exceeds ten pounds, and does not exceed fifteen pounds ...	0	3	0
Exceeds fifteen pounds, and does not exceed twenty pounds ...	0	4	0
Exceeds twenty pounds, and does not exceed twenty-five pounds ...	0	5	0
Exceeds twenty-five pounds and does not exceed fifty pounds ...	0	10	0
Exceeds fifty pounds, and does not exceed seventy-five pounds ...	0	15	0
Exceeds seventy-five pounds, and does not exceed one hundred pounds ...	1	0	0
And for every additional fifty pounds, and for every fractional part of fifty pounds ...	0	7	6

Note. The purchase or consideration money is to be truly expressed and set forth, in words at length, in or upon every such principal, or only deed, order, decree, or instrument of conveyance.

And where any lands, or other property, held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to the purchaser in separate parts or parcels by different deeds, orders, decrees, or instruments, the purchase, or consideration money shall be divided and apportioned in such manner as the parties shall think fit, so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed, order, decree, or instrument of conveyance relating thereto, which shall be charged with the said *ad valorem* duty in respect of the price or consideration money therein set forth.

And where any lands, or other property, contracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, shall be conveyed in parts or parcels by separate deeds, orders, decrees, or instruments, to the persons for whom the same shall be purchased for distinct parts or shares of the purchase-money, the principal or only deed, order, decree, or instrument of conveyance of each separate part or parcel shall be charged with the said *ad valorem* duty, in respect of the sum of money therein specified as the consideration for the same.

But if separate parts or parcels of such land, or other property, shall be conveyed to, or to the use of, or in trust for, different persons, in and by one and the same deed, order, decree, or instrument, then such deed, order, decree, or instrument, shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid, or agreed to be paid for the lands or property thereby conveyed.

And where any person, having contracted for the purchase

of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall, in consequence, be conveyed immediately to the sub-purchaser, the principal or only deed, order, decree, or instrument of conveyance shall be charged with the said *ad valorem* duty, in respect of the purchase or consideration money therein mentioned to be paid, or agreed to be paid by the sub-purchaser.

And where any person, having contracted for the purchase of any lands, or other property, but not having obtained a conveyance thereof, shall contract to sell the whole, or any part or parts thereof, to any other person or persons, and the same shall in consequence, be conveyed by the original seller to different persons in parts or parcels, the principal on only deed, order, decree, or instrument of conveyance of each part or parcel thereof shall be charged with the said *ad valorem* duty, in respect only of the purchase or consideration money, which shall be therein mentioned to be paid, or agreed to be paid for the same by the person or persons to whom, or to whose use, or in trust for whom the conveyance shall be made, without regard to the amount of the original purchase money.

But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said *ad valorem* duty, in respect of the purchase or consideration money paid, or agreed to be paid by him, and shall be duly stamped accordingly, any deed, order, decree, or instrument of conveyance to be afterwards made to him of the property in question, by the original seller, shall be exempted from the said *ad valorem* duty, and be charged only with the ordinary duty on deeds, orders, decrees, or instruments of the same kind, not upon a sale.

And where any lands, or other property, separately contracted to be purchased of different persons, at separate and distinct prices, shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed, order, decree or instrument, such deed, order, decree, or instrument shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid, or agreed to be paid for the same.

And where any lands or other property shall be sold and conveyed in consideration wholly, or in part, of any sum of money charged thereon, by way of mortgage, or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed, subject to any mortgage, bond, or other debt, or to any gross or entire sum of money, to be afterwards paid by the purchaser, such sums of money, or debt, shall be deemed the purchase or consideration money, or part of the purchase or consideration money, as the case may be, in respect whereof the said *ad valorem* [duty] is to be paid: Provided, where the mortgagee, or other person in the situation of mortgagee shall become the purchaser of the equity of redemption, the duty shall be charged upon the true and real value of the property, as if the same stood unmortgaged, such value to be calculated and ascertained as is hereinafter directed in this schedule, under the head of settlement.

And where upon the sale of any annuity or other right not before in existence, the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise the bond, or other instrument by which the same shall be secured, or some one of such instruments, if there be more than one, shall be deemed and taken to be liable to the same duty as an actual grant or conveyance.

And where there shall be several deeds, orders, decrees, instruments, or writings for completing the title to the property sold, such of them as are not liable to the *ad valorem* duty, to which the same may be liable, and which shall, upon the face thereof, refer to the principal

deed, order, decree, or instrument bearing the *ad valorem* stamp, shall be charged with the duty to which the same may be liable, under any general or particular description of such deeds, orders, decrees, instruments, or writings, contained in this schedule: Provided, that when any deed, order, decree, instrument, or writing, not liable to such *ad valorem* stamp, shall be tendered to the secretary of this island for the purpose of being recorded, the principal deed, order, decree or instrument, bearing the said *ad valorem* stamp, shall also be produced, and the fact of such production, and the amount of such *ad valorem* stamp, shall be certified by the secretary on such other deed, order, decree, or instrument, and such certificate shall be deemed sufficient evidence of the said *ad valorem* duty having been impressed on the principal deed, order, decree, or instrument, without its being necessary to produce the same in evidence.

And where in any case not hereby expressly provided for, of several deeds, orders, decrees, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to pay the said *ad valorem* duty thereon accordingly; and the other deeds, orders, decrees, instruments, or writings, on which the doubt shall have arisen, shall, upon the face of each of them, refer to the principal deed as bearing the *ad valorem* duty.

EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD "CONVEYANCE."

Any deed, order, decree, or instrument, whereby any policy of assurance on the life of any person, or for the insurance of any property, shall be assigned or transferred by the insurer to any person, the original policy having been duly stamped.

Assignments and transfers of shares in any duly registered company in this Island.

EXEMPTIONS FROM ALL STAMP DUTIES WHATSOEVER

Conveyance of land as a site for any church or chapel of any religious denomination.

Conveyances made in pursuance of the provisions of the Law for the relief of the Poor, 1886 (Law 6 of 1886).

COPARTNERSHIP—

On all articles of copartnership, or other agreement to that effect ...

£1 10 0

CUSTOMS' WARRANTS.—ADHESIVE STAMPS MAY BE USED.

On customs' warrants, inwards and outwards, per set ... 0 0 3

DEEDS—

On every deed, order, decree, or other instrument executed wholly out of this island, and not bearing the British *ad valorem* stamp, the same duty as is hereby imposed on deeds or instruments of a like nature executed in this island.

On every deed, order, decree, or instrument executed partly out of this island and partly in this island, and on which the British *ad valorem* duty shall have been impressed, one half the duty imposed on deeds or instruments of a like nature, executed wholly in the island.

And on every deed, order, decree, or instrument, wholly executed out of this island, and bearing the British *ad valorem* stamp, the like *ad valorem* duty as on deeds executed in this island, or in the option of the parties, a duty of ...

£ 10 0

But if any such deed, order, decree, or instrument, executed partially or wholly out of this island, shall relate to land in this island, and shall not be stamped within twelve months from the passing of this Law, or the expiry upon such instrument, then the full *ad valorem* duties thereon shall be payable.

Duplicate, or counterpart of any deed, order, decree, or instrument whatsoever, chargeable with any stamp duty or duties under this schedule, where the stamp duty or duties chargeable as aforesaid shall not amount to the sum of fifteen shillings the same duty or duties as shall be chargeable upon the original deed, order, decree, or instrument.

And when the stamp duty or duties shall amount to the sum of fifteen shillings and upwards	£0 15 0
On every deed of any kind whatever, not charged in this schedule, nor expressly exempted from all stamp duty	0 15 0

ESCHEATS—

On every patent of escheat, when granted to private parties, if, by the judgment in escheat, the premises shall appear to be of or under the value of two hundred pounds	5 0 0
And if the same shall exceed two hundred pounds, then, for every additional one hundred pounds, and also for any fractional part of one hundred pounds	1 10 0
On every letter of preference for escheat	1 0 0
For every fiat of land on escheat	1 0 0

EXCHANGE—

On every deed, order, decree, or instrument, whereby lands or other hereditaments are conveyed in exchange, if no sum, or a sum under two hundred pounds be paid for equality of exchange	2 0 0
If above two hundred <i>ad valorem</i> duty as on a sale on the sum to be paid.	

KETTUBAH—

On every Kettubah or Jewish Contract of Marriage which includes a settlement of property the same duty as on settlements.

LEASE—

Lease of any lands or hereditaments, granted in consideration of a sum of money, by way of fine, premium, or other gross sum paid for the same without any yearly rent, or with any yearly rent of or under twenty pounds	The same duty as for the conveyance on the sale of lands, for a sum of money of the same amount.	
Lease of any lands or hereditaments at a yearly rent, without any sum of money, by way of fine, premium, or other gross sum paid for the same.		
When the yearly rent shall be less than one pound	...	0 0 6
When the yearly rent shall be of, or above one pound and less than five pounds	...	0 2 6
When the yearly rent shall be of, or above five pounds and less than ten pounds	...	0 5 0
When the yearly rent shall be of, or above ten pounds and less than fifteen pounds	...	0 7 6
When the yearly rent shall be of, or above fifteen pounds and less than twenty pounds	...	0 10 0
Where the yearly rent shall be of, or above twenty pounds, and shall not exceed one hundred pounds	...	0 15 0
Above one hundred pounds, and not exceeding two hundred pounds	...	1 0 0
And for every additional one hundred pounds, or fractional part of one hundred pounds	...	0 10 0
And where such rent shall progressively increase, then the amount of duty payable upon the highest rent reserved.		
Lease of any lands or hereditaments, granted in consideration of a sum of money, by way of fine, premium, or other gross sum, and also of a yearly rent, amounting to twenty pounds, or upwards.	Both the ad valorem duties payable for a lease, in consideration of a fine only, and for a lease according to the amount of rent reserved thereon.	
Lease not otherwise charged in this schedule, and for the counterpart or duplicate of any lease whatsoever		...
And where any lease shall be granted for a consideration, by way of fine, premium, or other gross sum, payable in		

produce, or the yearly rent shall be so payable, then, and in every such case, such produce shall be estimated for the purpose of reducing the same to a pecuniary value, at and after the rates following :

For each hogshead of sugar ...	£12	0	0
For each puncheon of rum ...	10	0	0
For each tierce of coffee ...	12	0	0
And the duty shall be charged on the amount arising on such estimate, as if the fine, premium, other gross sum, or yearly rent had been expressed in money			
A lease made subsequently to and in conformity with an agreement for such lease duly stamped ...	0	0	6

EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD "LEASE"

Leases of waste or uncultivated land to any person, for any term not exceeding three lives, or ninety-nine years, where the fine shall not exceed five shillings nor the reserved rent one pound one shilling per annum, and the counterparts or duplicates of all such leases.

LETTERS—

On every letter, or power of attorney, and every decree or order of the court of chancery of England, or of this island, or other competent jurisdiction or authority, operating as a power for the recovery of debts in this island, or for the sale of property ... 0 10 0

On every letter or power of attorney, and every decree or order of the court of chancery of England, or of this island, or other competent jurisdiction or authority, operating as a power for managing any pen, plantation, or sugar estate or estates, and whether the same shall or shall not include a power for the recovery of debts, or other purposes ... 4 0 0

On every letter, or power of attorney, and every decree or order of the court of chancery in England, or of this island, or other competent jurisdiction or authority, operating as a power for managing premises mentioned in any such power, which consist of only a place of residence, habitation, or woodlands not opened, or common pasture, and whether the same shall or shall not include a power for the sale of such property, or for the recovery of debts ... 1 10 0

On every letter, or power of attorney, and every decree, or order of the court of chancery of England, or of this island, or other competent jurisdiction or authority, authorising any party or parties to acknowledge payment and satisfaction of mortgage demands on behalf of the party or parties giving such authority ... 0 5 0

On every other letter, or power of attorney, or decree, or order as aforesaid, not herein charged with a stamp duty or exempted from all stamp duty and upon every substitution under a letter, or power of attorney, or any decree, or order, as aforesaid ... 1 10 0

But, in case any letter, or power of attorney, or decree, or order, shall not disclose what particular real estate is to be managed, it shall be lawful for the secretary of the island, or the person officiating for him, to require the production of a declaration, to be taken before a justice of the peace, stating the nature of the real estate, in order that the said officer may be satisfied that the proper stamp is impressed on such letter, power, or decree, or order.

On every letter or power of attorney for the purpose of appointing a proxy to vote at a particular meeting of the shareholders, or members, or contributors to the funds of any company, society, or institution ... 0 0 1

On every letter or power of attorney for the purpose of appointing a proxy generally to vote at all meetings of such shareholders, members, or contributors, as aforesaid ... 0 1 0

On every letter of allotment and letter of renunciation or other document having the effect of a letter of allotment

(a) Of any share of any company or proposed company

(b) In respect of any loan raised or proposed to be

raised by any company or proposed company when the nominal amount which is allotted or to which the letter of renunciation relates is less than five pounds	£0 0 1
When the nominal amount which is allotted or to which the letter of renunciation relates is Five Pounds or upwards	0 0 6
A separate duty shall be chargeable in respect of letters of allotment and letters of renunciation although they may be contained in the same document.	
The stamp duties chargeable on such letters may be denoted by adhesive stamps to be cancelled by the person executing the document.	

LICENSES—

On every annual license to retail fire-arms	...	4 0 0
On every annual license to sell gunpowder	...	4 0 0
On every license, to be taken out yearly by any banker or bankers, banking company, or corporation, or other person or persons who shall issue any promissory notes for money, payable to bearer on demand, and allowed to be re-issued	...	65 0 0
On every marriage license	...	5 0 0
On every license to an insurance or assurance company to transact its business in this island	...	25 0 0

MORTGAGE—

Mortgage, further charge or security on, or affecting any lands, estate, or property, real or personal, whatsoever.

Also any conveyance, order, decree, or instrument disposing of any lands, estate, or property whatsoever, in trust to be sold, or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where such conveyance, order, decree, or instrument shall be made for the benefit of creditors generally, or for the benefit of creditors specified, who shall accept the provision made for payment of their debts, or who shall exceed five in number.

Also any defeazance, declaration, or other deed, order, or decree of the court of chancery of England, or of this island, or writing for defeating, or making redeemable, or explaining, or qualifying any conveyance of any lands, estate, or property whatsoever, which shall be apparently absolute, but intended only as security.

Also any agreement, contract, or bond, accompanied with a deposit of title deeds for making a mortgage, or such other security, or conveyance, or instrument as aforesaid, of any lands, estate, or property, comprised in such title deeds, or for pledging or charging the same as security.

When the same respectively shall be made as a security for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable :

Not exceeding twenty-five pounds	...	0 1 6
Not exceeding fifty pounds	...	0 2 6
Not exceeding one hundred pounds	...	0 5 0
And for every additional one hundred pounds, or fractional part of one hundred pounds	...	0 5 0

And where the same respectively shall be made as a security for the repayment of money, to be thereafter lent, advanced, or due, or which may become due on an account current, together with any sum already advanced, or without, as the case may be, other than and except any sum or sums of money, to be advanced for the insurance of any property comprised in such mortgage or security against damage by fire, or to be advanced for the insurance of any life or lives pursuant to any agreement in any deed, whereby any annuity shall be granted or secured for such life or lives, if the total amount of the money secured or to be ultimately recoverable thereupon shall be

limited not to exceed a given sum the same duty as on a mortgage for such limited sums.

And if the total amount of the money secured, or to be ultimately recoverable thereon, shall be uncert in, and without any limit, then the same shall be available as a security or charge for such amount only of money or stock intended to be thereby secured as the *ad valorem* duty denoted by any stamp or stamps thereon will extend to cover.

A collateral, or auxiliary, or additional, or substituted security or by way of further assurance for the purpose of securing the payment or repayment of money, when the principal or primary security is duly stamped for every £100 and also for any fractional part of £100 of the amount secured ...

£0 2 6

Transfer, assignment, disposition, or assignation of any mortgage of any such security as aforesaid, or of the benefit thereof, or of any money or stock secured thereby or by any instrument or judgment.

For every £100 and also for any fractional part of £100 of the amount transferred, assigned, or disposed ...

0 2 6

And also where any further money is added to the money already secured. The same duty as a principal security for such further money.

Reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation, of any such mortgage or security, as aforesaid or of the benefit thereof, or of the money thereby secured.

For every £100 and also for any fractional part of £100 of the total amount or value of the money at any time secured ...

0 1 0

Provided always that any reconveyance, release, discharge, surrender, resurrender, warrant to vacate or renunciation of any mortgage, or security, executed and stamped under the provisions of Law 27 of 1896, prior to the 8th June, 1901, shall bear a stamp of 6d. for every £100 and also for any fractional part of £100 of the total amount or value of the money at any time secured.

Where several distinct deeds, orders, decrees, or instruments falling within the description of any of the instruments, hereby charged with the said *ad valorem* duty on mortgages, shall be made at the same time for securing the payment or transfer of one and the same sum of money, the said *ad valorem* duty, if exceeding two pounds, shall be charged only on one of such deeds, orders, decrees, or instruments, and all the rest shall be charged with the duty to which the same may be liable under any more general description of the same, contained in this schedule.

EXEMPTION FROM THE SAID AD VALOREM DUTY ON MORTGAGES, ET CETERA, BUT NOT FROM ANY OTHER DUTY TO WHICH THE SAME MAY BE LIABLE.

Any deed, order, decree, or other instrument, made in pursuance of, and in conformity to, any agreement, contract or bond, charged with, and which shall actually have paid the said *ad valorem* duty.

Any deed, order, decree, or other instrument, made for the further assurance only of any estate or property already mortgaged, pledged, or charged as security by any deed, order, decree, or instrument which shall have paid the said *ad valorem* duty hereby charged.

Any deed, order, decree, or other instrument made, as an additional or further security for any sum or sums of money already secured by any deed, order, decree, or instrument, which shall have paid the said *ad valorem* duty hereby charged, to be exempt from the said *ad valorem* duty hereby charged, so far as regards such sum or sums of money, in case such additional or further

security shall be made by the same person or persons who made the original security; but if any further sum of money shall be added to the principal money already secured, or shall be thereby secured to any other person, the said *ad valorem* duty shall be charged in respect of such further sum of money.

Any deed, order, decree, or instrument, whereby any policy of assurance on the life of any person, or for the insurance of any property, shall be assigned or transferred by the insurer to any person as a security for money lent or advanced, the original policy having been duly stamped.

And the deeds, orders, decrees, and instruments hereby exempted from the said *ad valorem* duty shall, on the face of them, refer to the deed, order, decree, or instrument bearing the *ad valorem* duty; Provided, that when any deed, order, decree, instrument, or writing, not liable to such *ad valorem* duty shall be tendered to the Deputy Keeper of the Records for the purpose of being recorded, the principal instrument, bearing the said *ad valorem* stamp, shall also be produced; and the fact of such production, and the amount of such *ad valorem* stamp, shall be certified by the secretary on such other instrument; and such certificate shall be deemed sufficient evidence of the said *ad valorem* duty having been impressed on the principal one, without its being necessary to produce the same in evidence.

All transfers, assignments, dispositions and assignments 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.

EXEMPTION FROM ALL STAMP DUTY.

All mortgages granted to a Building or Benefit Building Society or the Trustees thereof for any sum not exceeding five hundred pounds.

NATURALIZATION Certificate of	...	£2	0	0
PASSPORTS	...	0	5	0

PATENTS—

On any power of attorney confined to applying for and obtaining letters patent	...	0	5	0
On the specification	...	0	10	0
On the letters patent	...	2	0	0
On a certificate or warrant of Attorney-General, disclaiming or memorandum of alteration	...	0	1	6
On assignment of letters patent	...	0	10	0

EXEMPTION FROM ALL STAMP DUTY.

Patents of pardon.

PLATS—

On every plat, survey, or other surveyor's return that shall be returned into any court or office, or annexed to any deed or other instrument	...	0	2	0
On every copy of a plat, survey, or other surveyor's return that shall be issued from any public office	...	0	2	0

POLICIES.

On every policy of assurance, or insurance, or other instrument, by whatsoever name the same shall be called, whereby any assurance shall be made of, or upon any building, plantation, goods, wares, merchandise, or other property, from loss or damage by fire only				
Where the sum insured shall not exceed Twenty Pounds	0	1	0	
And for every additional Twenty Pounds or fractional part thereof up to Five hundred Pounds	0	1	0	
And where it shall exceed Five hundred pounds and shall not exceed One thousand pounds, for every additional One hundred pounds, or part thereof	0	3	0	
And where it shall exceed One thousand pounds and shall not exceed Two thousand pounds, for every One hundred pounds or part thereof	0	1	6	

And where it shall exceed Two thousand pounds and not exceed Five thousand pounds, for every additional One hundred pounds, or part thereof ... £0 0 9

And where it shall exceed Five thousand pounds ... 5 0 0

But any insurances effected for periods less than twelve months shall be charged as follows :

For any period not exceeding one month, one-fourth part of the annual rate.

Above one month, and not exceeding three months one half thereof.

Above three months, and not exceeding six months, three-fourths parts thereof.

Above six months, the full duty above-mentioned.

On every policy of assurance, or insurance, or other instrument, by whatever name the same shall be called, whereby any assurance shall be made upon any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel, which may lawfully be insured in cases where the policy or risk is not limited to a coastwise voyage or coastwise service.

Where the sum insured shall not exceed ten pounds ... 0 0 3

And for every additional £10 or fractional parts thereof up to £200 ... 0 0 3

Where the sum insured shall exceed two hundred pounds, and not exceed five hundred pounds for every additional fifty pounds or parts thereof ... 0 0 6

And where it shall exceed five hundred pounds, for every additional hundred pounds or part thereof ... 0 1 0

In cases where the said policy or risk is limited to a coastwise voyage or coastwise service on every such policy, or instrument, and on every receipt, or memorandum, in the nature of or purporting to be such policy as aforesaid, or evidencing any payment of premium for, or agreement to give any such policy or accept such risk.

When the sum insured or risk accepted shall not amount to £500 then for every £20 and fractional part of £20 ... 0 0 1

When the sum insured or risk accepted amounts to or exceed £500, then for every sum of £500 and fractional part of £500 of the sum insured ... 0 2 6

"Coastwise" shall mean and include only voyages from port to port of this island without liberty to call at any port or place beyond the limits of this island.

On every policy of assurance, or insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives, of any person or persons resident in this Island or upon any event or contingency relating to, or depending upon, any such life or lives : except for the payment of money upon the death of any person only from accident or violence or otherwise than from natural causes.

When the sum insured does not exceed £25 ... 0 1 0

When the sum insured does not exceed £50 ... 0 1 6

When the sum insured does not exceed £100 ... 0 2 6

And upon every additional one hundred pounds, or fractional part thereof ... 0 2 6

For any payment agreed to be made upon the death of any person, only from accident or violence or otherwise than from a natural cause or as compensation for personal injury or by way of indemnity against loss or damage of or to any property ... 0 0 6

PRIVATE BILL—

On each private bill introduced into the Legislative Council to be paid before the second reading thereof ... 50 0 0

PROBATE—

On every will bond, or on the dedimus to prove the will, at the option of the Registrar of the Supreme Court, and on every administration bond, where the personal property shall be above one hundred pounds, after the rate of three pounds *per centum* thereon.

EXEMPTIONS.

All will bonds, and administration bonds, relating to the estate of any common soldier or sailor who shall die in His Majesty's service (the same so appearing by a certificate under the hand of the officer under whom he served.)

Promissory Note for the Payment to the Bearer or Demand—

Of any sum of money, not exceeding one pound	...	£0	0	3
Exceeding one pound, and not exceeding two pounds	...	0	0	6
Exceeding two pounds, and not exceeding five pounds	...	0	1	0
Exceeding five pounds and not exceeding ten pounds	...	0	2	0
Exceeding ten pounds, and not exceeding twenty pounds	...	0	3	0
Exceeding twenty pounds, and not exceeding thirty pounds	...	0	4	0
Exceeding thirty pounds, and not exceeding fifty pounds	...	0	5	0
Exceeding fifty pounds, and not exceeding one hundred pounds	...	0	10	0
Which said notes may be re-issued after payment thereof, as often as shall be thought fit.				

PROTESTS—

On every protest, or other notarial act, under the hand of a notary public, done in this island

... 0 4 0

RECEIPT, or discharge given for or upon the payment of money, (the duties whereon shall be paid by the party receiving the money) adhesive stamps may be used—

Of or above one pound	...	0	0	1
And where any sum of money shall be therein expressed or acknowledged to be received in full of all demands	...	0	1	6

And any note, memorandum, or writing whatsoever, given to any person for or upon the payment of money, whereby any sum of money, debt, or demand, or any part of any debt or demand therein expressed shall be expressed or acknowledged to have been paid, settled, balanced, or otherwise discharged, or satisfied, or which shall import or signify any such acknowledgment; and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be a receipt for a sum of money of equal amount with the sum, debt, or demand so expressed, or acknowledged to have been paid, settled, balanced or otherwise discharged and satisfied, within the intent and meaning of this schedule, and shall be charged with a duty accordingly.

And any receipt, or discharge, note, memorandum, or writing whatsoever, given to any person for or upon the payment of money which shall contain, import, or signify any general acknowledgment of any debt, account, claim, or demand, debts, accounts, claims, or demands, whereof the amount shall not be therein specified, having been paid, balanced, settled, or otherwise discharged or satisfied, or whereby any sum of money therein mentioned shall be acknowledged to be received in full, or in discharge, or satisfaction of any such debt, claim, account, or demand, debts, accounts, claims, or demands, and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be a receipt in full, within the intent and meaning of this schedule, and shall be charged with the duty of one shilling and sixpence accordingly.

Provided that any letter, or one of divers letters, importing or signifying any receipt or acknowledgment, within the meaning of this schedule, may be stamped at any time before being tendered in evidence; and, where there are divers such letters, it shall suffice to stamp one of such letters, in relation to one transaction or claim.

And all receipts, discharges, and acknowledgments of the description aforesaid, which shall be given for, or upon payment made by or with any bills of exchange, drafts, promissory notes, or other securities for money, shall be deemed and taken to be receipts given upon the payment of money within the intent and meaning of this schedule.

And all receipts or discharges which shall be given or granted to the Treasurer of this island, for or in respect of any moneys payable by him out of the public treasury (except moneys payable as drafts on island certificates and exchequer bills), other than as hereinafter excepted, shall be chargeable after the like scale of duty, and such last-mentioned receipts may be made by adhesive stamps.

On every receipt granted by the Deputy Keeper of the Records for deed or papers recorded in his office	... £0 2 0
On every receipt granted by the Deputy Keeper of the Records for recording annual returns of attorneys or trustees, commonly called "Crop Accounts"	... 0 4 0

EXEMPTIONS FROM THE PRECEDING DUTIES ON RECEIPTS.

Receipts, or discharges written upon promissory notes, bills of exchange, drafts, or orders for the payment of money, duly stamped, according to the laws in force at the date thereof.

Letters by the general post, acknowledging the safe arrival of any bills of exchange, promissory notes, or other securities for money.

Receipts for any moneys paid into any savings bank of this island.

Any entry in the Pass Book or Pass Books kept between a Building Society and a member thereof having the effect of a receipt or discharge and any receipt given for money so entered in such Pass Books.

Receipts or discharges endorsed, or otherwise written upon or contained in any bond, mortgage, or other security, or any conveyance, deed, or instrument, whatever, duly stamped according to the laws in force at the date hereof acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

Release or discharge for money by deeds duly stamped, according to the laws in force at the date thereof.

Receipts or discharges for the return of any duties of customs upon certificate of over entry.

Receipts given or granted by the Treasurer of this island, or by any Collector of Taxes, or officer of internal revenue, for or in respect of any taxes or duties.

Receipts or acknowledgments, on the records of the secretary's office, of the payment of a mortgage debt.

RENUNCIATION—[See Letter.]

SETTLEMENTS—

Any deed, or any order, or decree, of the court of chancery of England, or of this island, or other jurisdiction or authority, or instrument whatever, whether voluntary or gratuitous, or upon any good or valuable consideration other than a *bono fide* pecuniary consideration, whereby any certain and definite sum or sums of money (whether charged or chargeable on lands or other hereditaments or not, or to be laid out in the purchase of lands or other hereditaments or not and, if charged or chargeable on lands or other hereditaments, whether to be raised at all events or not or whereby any lands, tenements, rents, annuities, or other property, real or personal, or any right, title, interest, or claim into, out of, or upon, any lands, tenements, rents, annuities, or other property, shall be settled, or agreed to be settled upon, or for the benefit of any person or persons, either in possession or reversion, either absolutely or conditionally, or contingently, or for life, or other partial interest, or in any other manner whatsoever.

If such sum or sums of money, or the value of such property shall not exceed five hundred pounds	... 0 15 0
Above five hundred pounds, and not exceeding one thousand pounds	... 1 10 0
And for every additional one thousand pounds, or the fractional part of one thousand pounds	... 1 10 0

NOTE.—The value of such property shall be ascertained by a declaration of the true and real value of the same.

EXEMPTIONS FROM STAMP DUTIES UNDER THE PRECEDING HEAD "SETTLEMENTS."

Bonds, mortgages, and other securities operating as settlements, if chargeable with the *ad valorem* duties on bonds and mortgages hereinbefore granted.

Deeds, or instruments of appointment, apportionments, in execution of powers given by any previous settlement, deed or will to, or in favour of, persons specially named or described as the object of such powers.

Deeds, or instruments merely declaring the trusts of any money, pursuant to any previous settlement, deed, or will, or for securing any gifts or dispositions made by any previous settlements, deed or will.

Wills, testaments, and testamentary instruments, and dispositions *mortis causa*, of every description.

SCHEDULE—

Inventory, or catalogue of any lands or hereditaments, or of any furniture, fixtures, or other goods or effects, or containing the terms and conditions of any proposed sale or lease, or the conditions and regulations for the cultivation and management of any estate, plantation, pen, or other property leased, or agreed to be leased, or containing any other matter or matters of contract or stipulation whatsoever, which shall be referred to, in, or by, and be intended to be used or given in evidence as part of, or as material to, any agreement, lease, bond, deed, order, decree, or other instrument charged with any duty, but which shall be separate and distinct from, and not endorsed on, or annexed to, such agreement, lease, bond, deed, order, decree, or other instrument.

Where any such inventory, schedule or catalogue shall be so referred to, in, or by any such agreement, lease, bond, deed, order, decree, or such other instrument as aforesaid, chargeable with any stamp duty, not exceeding fifteen shillings, the same duty as shall be so chargeable on such agreement, lease, bond, deed, order, decree, or other instrument.

And where any such schedule, inventory or catalogue shall be referred to, in, or by any lease, bond, deed, order, decree, or such other instrument as aforesaid, chargeable with a stamp duty exceeding fifteen shillings, then for every additional pound of the amount of the last mentioned duty, a further progressive duty of

... £0 1 6

SCRIP—

On every scrip certificate, scrip, or other document.

- (1) Entitling any person to become the proprietor of any share of any company or proposed company.
- (2) Issued or delivered in this Island and entitling any person to become the proprietor of any share of any Foreign or Colonial Company or proposed Company.
- (3) Denoting or intending to denote the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any Company or proposed Company.

When the nominal value of the shares or loan to which the instrument relates is less than fifty pounds

0 0 1

When the nominal value of such shares or loan is fifty pounds or upwards

0 1 0

The stamp duty chargeable on such scrip certificate, scrip, or other document may be denoted by an adhesive stamp to be cancelled by the person delivering such scrip certificate, scrip, or other document.

SHARES—

On every assignment and transfer of shares in any duly registered company in this Island.

Where the consideration money for such assignment or transfer shall not exceed Ten Pounds

... 0 0 6

When the consideration money shall exceed Ten Pounds for every fractional part of Ten Pounds over the first Ten Pounds	...	£0 0 6
Provided always that if the consideration be a nominal one the Stamp duty on such assignment or transfer shall be	...	0 2 6

SUMMONS—

On every original summons, issued by justices of the peace, on the private prosecution of any party, or on the information to ground same, at the option of the party	...	0 1 6
On each warrant issued by justices of the peace, on the private prosecution of any party, or on the information to ground same, at the option of the party	...	0 1 6

VOTING—

On every instrument for the purpose of voting by any person entitled to vote at any meeting of the shareholders or members or contributors to the funds of any company, society or institution	...	0 0 1
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WARRANTS—

On every warrant and appointment of interpreter of foreign languages	...	2 0 0
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GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

All acts of the Legislative Council, proclamations, acts of state, minutes, or matters printed by order of the Legislative Council, or any Municipal Board of the island, inquisitions, and other proceedings taken before any coroner or magistrate.

All probates, or acknowledgments of any deed, or instrument in writing, written on any part thereof, or annexed thereto.

All accounts of produce, commonly called crop accounts.

All boards, and other official documents, whatsoever, relating to the service of His Majesty's customs in this island, His Majesty's commissariat or ordnance department; or any military or naval board in this island, or relating to the public service of this island.

PART THIRD.

PAPER STAMPS—

All exemplifications of wills, and every other exemplification, all proceedings, and copies sent to this island to be recorded, used or given in evidence in any court, which are not charged with any specific duty under this Law, shall be subject to, and be impressed with the paper stamps hereinafter respectively specified.

All accounts of guardians, trustees, mortgagees in possession, required to be recorded in the island record office; inventories; and all office copies authenticated by the Deputy Keeper of the Records, shall be written transcribed, engrossed, or printed upon imperial and royal paper, or any paper, vellum, or parchment of the same size; and such paper, vellum, or parchment, and each sheet thereof, shall be stamped with the duties, hereinafter mentioned, according to the number of words and figures (each figure being reckoned as a word) contained in any sheet or sheets of paper, vellum or parchment when the same shall be under or amount to six hundred words

And the like sum for every number of six hundred words and for every fractional part of such number of words.

0 1 6

[The Stamp Duty Law 1903 is on Sale at the Government Printing Office. Price 1s. per Copy.]