



# Jamaica Gazette

## Supplement

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THE GOVERNOR directs the publication of the following Bill which it is proposed to introduce at the present Session of the Legislative Council, entitled "A Law to consolidate and amend the Stamp Duty Laws," together with a Memorandum of Objects and Reasons for the Bill.

### A BILL

#### ENTITLED

A LAW to consolidate and amend the Stamp Duty Laws.

**B**E it enacted by the Governor and Legislative Council of Jamaica, as follows:—

1—This Law may be cited as the Stamp Duty Con- Short Title.  
solidation and Amendment Law 1935.

2—From and after the coming into operation of this Law there shall be raised, for the use of the Government of this island, upon and in respect of the several instruments mentioned in Schedule B hereto, the several duties therein respectively specified: Provided, however, that nothing herein contained shall extend, or be deemed or construed to extend to charge with Stamp Duty, any instrument which by any act or law heretofore passed and in force at the time of the coming into operation of this Law, is expressly exempted from Stamp Duty.

Duties in Schedule B raised after Law in force.  
S. 2 of Law 40 of 1903.

The present Collector General to be Stamp Commissioner and to hold his office during pleasure and on his removal, death or resignation His Majesty may appoint his successor.

S. 3 of Law 17 of 1910.

The Governor may appoint Deputy Stamp Commissioner.

S. 4 of Law 17 of 1910.

Deputy Stamp Commissioner to give Security.

S. 5 of Law 17 of 1910.

Duties of Deputy Stamp Commissioner.

S. 6 of Law 17 of 1910.

Governor Privy Council may make and alter rules and prescribe forms.

S. 5 of Law 40 of 1903.

3—The present Collector General of Jamaica, shall be the Stamp Commissioner for Jamaica, and shall hold his office during pleasure, and on his removal, death or resignation or other vacancy in the said office, His Majesty, his heirs and successors, may nominate and appoint a successor to such office, who shall have the like powers, authorities and duties.

4—The Governor may from time to time appoint a fit person to be Deputy Stamp Commissioner, who shall hold his office during pleasure.

5—The Deputy Stamp Commissioner shall before entering upon the duties of his office, give security for the due execution of his duties in such sum as the Governor may require. A substitute shall give security in such sum as the Governor may require.

6—The Deputy Stamp Commissioner shall superintend all persons employed in the execution of this Law, and shall discharge such other duties as may be required of him, including such duties as by Law devolves on the Stamp Commissioner, subject however to the directions of the Stamp Commissioner.

7—The Governor in Privy Council may from time to time make rules, and may also from time to time rescind, alter and amend the same with respect to the following matters, viz.:—

1. As to the methods and practice to be adopted for impressing stamps.
2. As to the management and regulation of, and as to the distribution of work in the Stamp Office
3. Generally for giving full effect to the objects and intention of this Law.

The Governor may also prescribe all forms, which he may deem desirable, in connection with the management of Stamp duties.



Penalties not exceeding Five Pounds, may be imposed for any breach of the rules framed under the authority of this Law.

Such rules shall be published for three consecutive weeks in the Jamaica Gazette, and shall thereafter have the force and effect of law.

8.—It shall be lawful for the Governor from time to time to appoint distributors of stamps, to whom the Stamp Commissioner shall issue such quantity of adhesive stamps and stamped papers, and printed forms of the respective denominations or values as may be necessary to meet the demands of the public, and each distributor of stamps shall account to the Stamp Commissioner from time to time, as the Revenue Commissioner shall direct, for all such stamps, stamped paper, and printed forms, and for all monies received by him for or on account of the sale of such stamps, stamped paper, and printed forms, and pay over such moneys at such periods and in such manner as may be fixed by the Revenue Commissioner: Provided, that every such distributor of stamps, not being a Collector, or an Assistant Collector of Taxes, shall, as a remuneration for his trouble and services, be allowed to retain, from the proceeds of such sales by him, a commission at a rate not exceeding two pounds ten shillings *per centum* on the amount of all such sales.

Distribution of  
Stamps.  
S. 6 of Law 40 of  
1903.

9—The distributors of stamps in the sale of stamped paper, shall demand, over and above the amount of stamps thereon, a sum of money for and in respect of each sheet of paper, according to the following scale:—

Scale of moneys  
to be demanded  
on sale of stamps.  
S. 7 of Law 40 of  
1903.

On each slip with a stamp or stamps of the value of 1s. 6d., 2s., 2s. 6d., or 3s.	..	£0	0	1½
Above 3s.	..	0	0	2
On each sheet or half sheet of foolscap or folio post	..	0	0	1½
On each sheet or half sheet of medium paper	..	0	0	3



On each sheet or half sheet of royal paper ..	£0 0 9
On each sheet or half sheet of Imperial paper ..	0 1 0
On each set of foreign bills of exchange ..	0 0 6
On each set of foreign bills of lading ..	0 0 6
On each form of title ..	0 1 0
On each sheet or half sheet of printed forms, of any other description whatsoever, such sum as shall cover the cost thereof, to be fixed from time to time by the Revenue Commissioner.	

Penalty for demand beyond the Stamp and rate hereby fixed. S. 8 of Law 40 of 1903.

10—If a distributor of stamps shall demand any amount for any stamp beyond the value of such stamp, or for paper, or for any form beyond the rate hereby fixed, he shall forfeit a sum not exceeding ten pounds.

Certificate of admission of Barristers and Solicitors to be stamped under this Law. S. 9 of Law 40 of 1903.

11—Every certificate of the admission of a barrister, and a solicitor, attorney, or proctor to practise in the courts of this island shall be stamped as by this Law is required, and shall be signed by the Registrar of the Supreme Court; and any barrister, solicitor, attorney, or proctor who shall not, upon his admission, take out a certificate of admission, is hereby declared incapable of acting, practising, or officiating in any court of this island, or otherwise, in such capacity; but one certificate of admission, so stamped and signed as aforesaid, shall entitle a barrister, solicitor, attorney, or proctor, to admission in every court of law and equity in this island; and no barrister, solicitor, attorney, or proctor, who shall have taken out his certificate as aforesaid, shall be required to produce such certificate of admission.

Bankers, &c., to take out license to enable them to issue unstamped notes. S. 10 of Law 40 of 1903.

12—It shall not be lawful for any banker, banking corporation, or co-partnership to issue any unstamped promissory note for money, payable to the bearer on demand, without taking out a license yearly for that purpose, which license shall be granted by the Stamp Commissioner for the time being, on payment of the full license duty



charged in the schedule to this Law; and every such license shall specify the proper name and place of abode of the person, or the proper name and description of any body corporate to whom the same shall be granted, and also the name of the town or place where, and the name of the bank, as well as the partnership or other name, style, or firm under which such notes are to be issued, and where any such license shall be granted to persons in partnership, the same shall specify the names and places of abode of all the persons concerned in the partnership, whether all their names shall appear on the promissory notes to be issued by them or not; and in default thereof, such license shall be absolutely void; and every such license shall be dated on the day on which the same shall be granted, and shall have effect, and continue in force from the day of the date thereof until the thirty-first day of December then next following, both inclusive; Provided that any license taken out under Law 40 of 1903, since the thirty-first day of December, last, shall continue in force under this Law until the thirty-first day of December, next.

13—Every banker, banking corporation or co-partnership who may issue notes payable to bearer on demand, without the same being stamped, shall under a penalty of one hundred pounds for every default, within twelve days after the last day of each of the months of March, June, September and December in every year, deliver to the Stamp Commissioner a just and true account, verified upon the declaration of any director, manager, secretary, cashier or accountant of such corporation or co-partnership, to be made before any Justice of the Peace, of the amount or value of all their promissory notes in circulation on some given day in every week for the space of one quarter of a year prior to the quarter day immediately preceding the delivery of such accounts, together with the average amount or value thereof, according to such account, and shall also pay to the Stamp Commissioner, or otherwise as by Law directed, the sum of twenty shillings for every one hundred pounds and also for the fractional part of one hundred pounds of the said average amount or value of

Bankers, &c.,  
issuing notes to  
make quarterly  
returns to Stamp  
Commissioner,  
and pay after the  
rate of 20s. for  
every £100.  
S. 2 of Law 12  
of 1929.



such notes in circulation, according to the true intent and meaning of this Law.

License to person in partnership to continue in force notwithstanding alteration in partnership.  
S. 12 of Law 40 of 1903.

14—When any such license as aforesaid shall be granted to any persons in partnership as bankers, the same shall continue in force for the issuing of promissory notes under the name, style, and firm therein specified, notwithstanding any alteration in the partnership.

Insurance and Assurance Companies to take out license under this Law.  
S. 13 of Law 40 of 1903.

15—(1) 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 twelve months from the day of the date thereof.

(2) 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, and any person who delivers any policy of insurance or assurance, or any interim receipt, or who collects any premiums (except only on policies of life assurance issued to persons not resident in Jamaica at the time of issue) or carries on any business of insurance or assurance on behalf of any insurance or assurance company shall, unless the company shall have taken out the license prescribed by this Law, be liable to a penalty not exceeding one hundred pounds.

Records or documents to enable stamp duty on insurance and assurance to be checked.  
S. 14 of Law 40 of 1903 amended.

16—(1) Every chief agent of an insurance or assurance company shall keep at the chief agency in Jamaica, and every managing director, secretary, or manager of a local company shall keep at the chief office of the company, records and documents sufficient to enable the sums payable for stamp duty to be checked and verified as hereinafter provided; and every chief agent, managing director, secretary



or manager failing to keep such records or documents, shall be liable to a penalty not exceeding one hundred pounds.

(2) Every chief agent of an insurance or assurance company at the chief agency of such company in Jamaica and every managing director, secretary or manager of a local insurance or assurance company shall keep a record of the policy moneys payable on the death of any person and shall render to the Stamp Commissioner at the end of each quarter a statement showing—

- (a) the name of the person insured;
- (b) the date of the death of the insured;
- (c) the amount payable under the policy;
- (d) the name and address of the person to whom the insurance money has been paid;

and every chief agent, managing director, secretary or manager aforesaid failing to render such return shall be liable to a penalty not exceeding one hundred pounds.

17—The Stamp Commissioner, or Auditor General or a Clerk of the Stamp Office or of the Audit Office, if authorised in writing by the Stamp Commissioner or Auditor General in any case, or any officer acting under his instructions in writing shall have the right to inspect the books records or documents of every insurance and assurance company doing business in Jamaica, for the purpose of ascertaining that stamp duty is duly paid on all policies of insurance and assurance.

Inspection of books and records of Insurance and Assurance Companies.  
S. 15 of Law 40 of 1903.  
S. 3 of Law 17 of 1910.

18—Sections 15, 16, and 17 of this Law shall apply to all persons carrying on or transacting insurance or assurance business in this colony on their own account, or on behalf of persons abroad, in the same manner and to the same extent as the said sections apply to insurance and assurance companies and the said sections shall apply to the attorneys or agents of any such persons as aforesaid, in the same manner and to the same extent as they apply to the attorneys and agents of such companies as aforesaid.

Application of Sections 15, 16 and 17 of this Law.  
S. 7 of Law 17 of 1910.

19—(1) No policy of marine insurance made for time shall be made for any time exceeding twelve months.

(2) A policy of marine insurance shall not be valid unless it specifies the particular risk or adventure, the

Time policy of marine insurance not to exceed 12 months.  
S. 4 of Law 13 of 1920.



name of the broker, agent, or other person negotiating or transacting the insurance, and the sum or sums insured, and is made for a period not exceeding twelve months.

Policy for  
voyage and  
policy for time.  
S. 5 Law 13 of  
1920.

20—Where any marine insurance is made for a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage, and also with duty as a policy for time.

Statement of  
share capital of  
Companies to be  
registered.  
S. 16 of Law 40  
of 1903.

21—A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Stamp Commissioner, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability, shall be delivered to the said Stamp Commissioner, and every such statement shall be duly stamped with the duty imposed by this Law, when the same is delivered to the Stamp Commissioner.

Statement of  
share capital of  
Company incor-  
porated by letters  
patent or by any  
Law.  
S. 17 of Law 40  
of 1903.

22—(1) Where by virtue of any letters patent granted by His Majesty, or any law, the liability of the holders of shares in the capital of any corporation or company is limited, otherwise than by registration with limited liability under the law in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Stamp Commissioner, within one month after the date of the letters patent or the passing of the law; and in case of any increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorised by any letters patent or law, a statement of the amount of such increase shall be delivered by the corporation or company to the Stamp Commissioner within the like period.

(2) The statement shall be duly stamped with the duty imposed by this Law when the same is delivered to the Stamp Commissioner.



23—(1) Every letter or power of attorney for the purpose of appointing a proxy to vote at a particular meeting, and every voting paper respectively charged under this Law with the duty of one penny, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meetings so specified, and any adjournment thereof.

Letters or powers of attorney appointing proxy to vote.  
S. 18 of Law 40 of 1903.

(2) The duty of one penny may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or Power of Attorney or voting paper charged with the duty of one penny, is not to be stamped after the execution thereof by any person.

(3) Every person who makes, or executes, or votes, or attempts to vote, under or by means of any letter or Power of Attorney or voting paper, not being duly stamped, shall incur a fine of twenty pounds, and every vote given or tendered under the authority of by means of the letter or Power of Attorney or voting paper shall be void.

24—Instruments or documents hereby subjected to stamp duty shall only operate for one purpose unless the same shall be stamped in addition for each other object or purpose embraced therein, or affected thereby, according to the rates hereby fixed for such other object or purpose respectively.

Instrument, &c., to operate only for one purpose unless additionally stamped.  
S. 19 of Law 40 of 1903.

25—The duties respectively imposed by this Law may be made up by several stamps, and stamps of greater value than is hereby required may be used upon any instrument.

Duties may be made up of several stamps.  
S. 20 of Law 40 of 1903.

26—All stamps must be impressed, except where otherwise specially provided, and no instrument, the duty upon which is permitted by law to be denoted by an adhesive stamp, shall be deemed duly stamped with an adhesive stamp, unless the persons using such adhesive stamp cancels the same, by writing on or across the stamp his name, or initials, or the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument; or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

Stamps to be impressed, except where otherwise provided, and adhesive stamps where provided to be cancelled.  
S. 21 of Law 40 of 1903.



Provided that the provision of this section shall not apply to stamps affixed to letters for the purpose of denoting payment of postage duty; but on the contrary any stamp so affixed to a letter on which any writing or mark shall have been made before the posting of such letter, shall be deemed to have been cancelled, and shall not be taken to denote payment of postage duty.

Penalty for not  
cancelling ad-  
hesive stamps.  
S. 22 of Law 40  
of 1903.

27—Every person who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in manner aforesaid, shall forfeit a sum not exceeding ten pounds.

Frauds in  
connection with  
adhesive stamps.  
S. 23 of Law 40  
of 1903.

28—Any person who fraudulently removes, or causes to be removed from any instrument any adhesive stamp, or affixes any adhesive stamp which has been so removed to any other instrument, with intent that such stamp may be used again; or who sells, or offers for sale, or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid; or who practises, or is concerned in any other fraudulent act, contrivance, or device concerning adhesive stamps, not herein specially provided for, with intent to defraud His Majesty, his heirs, or successors of any duty, shall forfeit, over and above any other penalty to which he may be liable, a sum not exceeding fifty pounds; and, in default of payment forthwith, shall be liable to be imprisoned, with or without hard labour, for a period not exceeding six months.

Stamping of un-  
stamped instru-  
ment liable to  
stamp duty  
under any  
former Law.  
S. 24 of Law 40  
of 1903 as  
amended by S. 8  
of Law 17 of  
1910.

29—Any instrument that at the time of its execution was under any act of Jamaica then but not now in force, liable to stamp duty that might not be denoted by adhesive stamps, which instrument has not yet been impressed with any or with the proper stamps required by such act, and is not by any act or law now in force prohibited from being so stamped, may now, or at any time hereafter be so stamped, upon the following conditions: namely, first, upon production of an affidavit to the effect that the omission to have such instrument stamped was owing to accident, mistake, inadvertency, or necessity, and was not



owing to any wilful intention to evade the duty to which it was liable; and secondly, upon payment of the full amount of duty to which such instruments are liable under Law 40 of 1903, or any Law read as one therewith, and of the penalty of five pounds, and also by way of further penalty, where the unpaid duty exceeds five pounds, of interest on such duty at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty. Such instrument may thereafter be used and given in evidence in like manner as it if it had been duly stamped at the time of its execution.

30—From and after the passing of this Law, any stamps of the pattern heretofore in use for expressing and denoting payment of rates or duties of postage under Law 51 of 1908 and issued by the Stamp Commissioner under and pursuant to the provisions of Law 40 of 1903, may be also lawfully used for expressing and denoting payment, to the amount expressed by the same, of any stamp duties, payment of which may be lawfully expressed and denoted by adhesive stamps; and any stamps of the pattern heretofore in use, and issued under the Provisions of Law 40 of 1903 for expressing and denoting payment of the stamp duties imposed by the said Law, may be also lawfully used for expressing and denoting payment to the amount expressed by the same, of rates and duties of postage.

Stamps of patterns heretofore in use under Law 51 of 1908 and Law 40 of 1903 may be used. S. 25 of Law 40 of 1903 amended.

31—It shall be lawful for the Governor, as from time to time the same shall be needed, to cause to be provided proper and sufficient adhesive stamps, of such denomination or denominations, according to the value of the same, as may from time to time be required, and of such size, pattern and colour, as he may determine, for the purpose of expressing and denoting payment, as well of the rates or duties of postage, as of any other duties, payment of which is by any law required or allowed to be denoted by the use of adhesive stamps.

Governor to provide adhesive stamps. S. 26 of Law 40 of 1903.

32—All adhesive stamps, whether provided for postage or for revenue, or for postage and revenue purposes, shall be kept in the custody of the Stamp Commissioner and the Treasurer, who shall from time to time, subject to

Custody and issue of adhesive stamps. S. 27 of Law 40 of 1903.



such regulations, as may from time to time be made by the Governor, issue the same to the Postmaster for Jamaica or to the Stamp Commissioner.

Stamp Commissioner to keep separate account of stamps received and issued S. 28 of Law 40 of 1903.

Stamping documents after execution. S. 29 of Law 40 of 1903. S. 9 of Law 17 of 1910.

33—The Stamp Commissioner shall cause a separate account to be kept of all stamps received and issued respectively under the provisions of this Law.

34—(1) Save where other express provision is by law made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty, without penalty, provided that this is done before the expiration of fourteen days after the instrument is first executed; if fourteen days have so expired there shall be a penalty of five pounds, and also by way of further penalty, where the unpaid duty exceeds five pounds, of interest on such duty, at the rate of five pounds per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

(2) "Court Documents," that is to say, documents connected with the process or procedure of the Supreme Court or the Resident Magistrate's 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 this Section, anything in this Law to the contrary notwithstanding.

(3) In the case of such instruments hereinafter mentioned, as are chargeable with ad valorem duty, the following provisions shall have effect:—

- (a) The instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper advalorem duty before the expiration of thirty days after it is first executed, or after it has been first received in Jamaica, in case it is first executed at any place out of this Colony, unless the amount of duty is uncertain, and the opinion of the Stamp Commissioner with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required in writing:



- (b) If the opinion of the Stamp Commissioner with respect to any such instrument has been required the instrument shall be stamped in accordance with the assessment of the Stamp Commissioner, within fourteen days after notice of the assessment:
- (c) If any such instrument executed after the coming into operation of this Law, has not been, or is not duly stamped in conformity with the foregoing provisions of this sub-section, the person in that behalf hereinafter specified, shall incur a fine of five pounds, and in addition to the penalty payable on stamping the instrument, there shall be paid a further penalty equivalent to the Stamp Duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Revenue Commissioner, or of the Court, Judge, or arbitrator, before whom it is produced;

The instruments and persons to which the provisions of this sub-section are to apply are as follows:—

Title of Instrument.	Person liable to Penalty.
Bond, Covenant, or Instrument of any kind whatsoever creating a Security Conveyance Lease Mortgage, Bond, Debenture	The Oblige, Covenantee or other person taking the security.  The Vendee or Transferee. The Lessee. The Mortgagee or Oblige. In the case of a transfer or re-conveyance the Transferee, Assignee or Dis- pensee, or the person redeeming the security.
Settlement Transfers, re-conveyances, assign- ments	The Settler.  Transferee, dispensee, assignee.

(4) Provided, that save where other express provision is made by this Law in relation to any particular instrument.



- (a) Any unstamped, or insufficiently stamped instrument, which has been first executed at any place out of this Colony, may be stamped at any time within thirty days after it has been first received in the Island, on payment of the unpaid duty only.
- (b) The Revenue Commissioner, may if he think fit at any time after the first execution of any instrument, mitigate, or remit any penalty payable on stamping.

(5) The expressions "executed" and "execution" with reference to instruments not under seal, mean signed and signature.

Definition of  
bill of exchange.  
S. 12 of Law 17  
of 1910.

35—For the purposes of this Law, the expression "bill of exchange" includes draft, order, cheque, and letter of credit and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money; and the expression "bill of exchange payable on demand" includes

- (a) Bills of exchange payable at sight or on presentment.
- (b) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

Exemptions.  
S. 13 of Law 17  
of 1910.

36—Foreign Bills of Exchange and Foreign Promissory Notes drawn in this Island, payable on demand, shall be exempt from Stamp duty.

Bills of Exchange:  
Promis-  
sory Notes or  
Foreign Bill of  
Lading not to be  
stamped after 7  
days.  
S. 30 of Law 40  
of 1903.

37—The Stamp Commissioner shall not stamp any inland or foreign bill of exchange, or promissory note, or foreign bill of lading, after the lapse of seven days from the execution thereof, or any coastwise receipt, or inland bill of lading after the execution thereof.



38—No instrument, not duly stamped according to law, shall be admitted in evidence as valid or effectual in any court or proceeding for the enforcement thereof.

Unstamped documents not to be admitted in evidence.  
S. 31 of Law 40 of 1903.

39—If with intent to evade this Law a consideration or sum of money shall be expressed to be paid in any instrument less than the amount actually paid, or agreed to be paid, every such instrument shall be null and void.

If consideration expressed on any instrument less than actually paid instrument void.  
S. 32 of Law 40 of 1903.

40—Any instrument made, executed, taken, or acknowledged out of this Island, and liable to duty shall not be received or admitted in any court, or be entered of record in any office within this Island, until the same shall have been first duly stamped.

Instruments made out of this Island to be stamped before given in evidence.  
S. 33 of Law 40 of 1903.

41—When any foreign bill of exchange, or foreign bill of lading is drawn in this Island in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued, or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued, or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Foreign Bills of Exchange drawn in sets.  
S. 34 of Law 40 of 1903.

42—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.

Letter acknowledging payment of money to be stamped as receipt.  
S. 35 of Law 40 of 1903.

43—Every instrument liable to stamp duty under this Law, or any other law heretofore in force imposing stamps, shall be admitted in evidence in any criminal proceeding, although it may not have the stamp required by law impressed thereon, or affixed thereto.

Unstamped instrument evidence in criminal proceedings.  
S. 36 of Law 40 of 1903.

44—In the examination of any accounts, it shall be lawful for the Auditor General, in cases where it shall appear to him to be reasonable, and expedient for the Public Service, to admit and allow vouchers, for the receipt or payment of money, although such vouchers be not stamped according to law.

Auditor General may admit unstamped vouchers in certain cases.  
S. 37 of Law 40 of 1903.



Officer of Court to call attention of Judge to omission or insufficiency of stamps, and not to be received in evidence until duties and penalties under this Law paid.  
S. 38 of Law 40 of 1903.

Officer on payment to endorse memorandum thereof on instrument, and pay over moneys to Stamp Commissioner.  
S. 39 of Law 40 of 1903.  
S. 3 of Law 17 of 1910.

Stamp Commissioner on production of such document with memorandum, to stamp same.  
S. 40 of Law 40 of 1903.

45—Upon the tender in evidence of any instrument, other than inland and foreign bills of exchange and promissory notes, coastwise receipts, and bills of lading, it shall be the duty of the officer of the court, before reading such instrument, to call the attention of the judge to any omission or insufficiency of the stamp; and the instrument if unstamped, or insufficiently stamped, shall not be received in evidence until the whole, or (as the case may be) the deficiency of the stamp duty, to be determined by the judge, and the penalty required by this law, together with an additional penalty of one pound, shall have been paid.

46—Such officer of the court shall, upon payment to him of the duty payable upon such instrument, and of the penalties imposed by this Law, endorse on the instrument a memorandum of the payment of such duty and penalties, stating the amounts thereof respectively, with the date of such payment, and the name of the cause and court in which paid; and thereupon such instrument shall be admissible in evidence, saving all just exceptions on other grounds; and an entry of the fact of such payment, and of the amount thereof shall be made in a book kept by such officer, who shall at the end of each sitting make a return of, and pay over the monies so received to the Stamp Commissioner, or otherwise, as may be by law directed, and make return thereof to that officer, distinguishing the amounts respectively paid for duty and penalties, and stating the name of the cause, and of the parties paying the same, and the date, if any, and description of the instrument, for the purpose of identifying the same; and in case of neglect in either of the respects aforesaid, the offending officer shall be subject to an attachment, out of the Supreme Court, to enforce the payment of such monies, together with the costs of all proceedings, upon application to be made for that purpose to any judge of the court, by or on behalf of the Stamp Commissioner.

47—The Stamp Commissioner shall, upon production of the document with such memorandum thereon, impress on such instrument the proper stamp or stamps, in conformity with such receipt.



48—The stamps and penalties so received in the Circuit and Resident Magistrates' Courts, shall be noted under a separate head in the return of forfeited recognizances and fines; and those in the Petty Sessions' Court shall be noted in the monthly return of fines under a separate head; and the amounts received shall be paid by the respective officers in the manner and at the respective times directed by any law in force for the payment over of monies received by them.

Return of Stamp duties and penalties in Circuit and Resident Magistrates' Courts.  
S. 41 of Law 40 of 1903.

49—The Deputy Keeper of Records is hereby required to give a separate receipt for each instrument to be recorded in his office, and he shall not enter or record any instrument without delivering a receipt stamped, as by this Law required under the penalty of thirty pounds for each offence.

Deputy Keeper of Records to give stamped receipts for instruments to be recorded.  
S. 42 of Law 40 of 1903.

50—Any public officer who shall wilfully or fraudulently enter or record any instrument chargeable with duty under this or any former law, and which shall not have been duly stamped shall, for every such offence, forfeit and pay a sum not exceeding fifty pounds: and if he shall issue any office copy, or any copy of any instrument without the stamps imposed by this Law, or if he shall commit or connive at any fraud or practice whereby the duties to arise by this Law shall be lessened, impaired, or lost, he shall upon conviction for every such offence, forfeit and pay a sum not exceeding fifty pounds, and such officer shall, over and above such penalty, forfeit his office; and if any attorney, solicitor, or proctor shall be guilty of, or of participating in any fraud or practice in any of the respects aforesaid, and be convicted thereof, he shall be disqualified from practising in any of the courts within this island.

Penalty on Public Officer for recording instrument not duly stamped, or issuing copies without stamps, &c.  
S. 43 of Law 40 of 1903.

51—Every person, who with intent to evade this Law, shall give or accept any receipt or acquittance, in which a less sum shall be expressed than the sum actually paid and received, shall for every such offence, forfeit the sum of ten pounds.

Penalty for giving receipt expressed for less sum than received.  
S. 44 of Law 40 of 1903.



Penalty for  
issuing, &c., un-  
stamped Bill of  
Exchange or  
Promissory Note.  
S. 45 of Law 40  
of 1903.

52—Every person who issues, indorses, transfers, negotiates, presents for payment, or pays any bill of exchange, or promissory note liable to duty, and not being duly stamped, shall incur a fine or penalty not exceeding ten pounds and the person who takes or receives from any other person such Bill or Note, either in payment, or as security, or by purchase, or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever, except that the same may be used for the purposes of evidence on payment of the stamp duty payable thereon, together with a penalty equal to the stamp duty payable thereon, which penalty shall be in lieu of the penalty imposed by section 34 hereof.

Provided, that if any bill of exchange payable on demand, or at sight, or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of one penny and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty on account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and available; but the foregoing provision is not to relieve any person from any fine or penalty incurred by him in relation to such bill.

Marine Insurance  
S. 46 of Law 40  
of 1903.

53—(1) If any person

- (a) becomes an assurer upon any marine insurance, or enters into any contract for any such insurance, or directly or indirectly receives, or contracts, or takes credit in account for any premium or consideration for any such insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays any sum of money upon any loss peril or contingency relative to such insurance, unless the insurance is expressed in a policy duly stamped, or
- (b) makes or effects, or knowingly procures to be made, or affected, any such insurance as aforesaid, or directly or indirectly gives, or pays, or renders himself liable to pay any premium or consideration for any such insurance, or enters



into any contract for such insurance, unless the insurance is expressed in a policy of insurance duly stamped, or

- (c) is concerned in any fraudulent contrivance, or device, or is party to any wilful act, neglect, or omission with intent to evade the duty payable on policies of Marine Insurance, or whereby the duties may be evaded

he shall for every such offence incur a fine or penalty of one hundred pounds.

(2) Every broker, agent, or other person negotiating or transacting any Marine Insurance contrary to the true intent and meaning of this Law, or writing any policy of Marine Insurance upon material not duly stamped, shall for such offence incur a fine or penalty of one hundred pounds and shall not have any legal claim to any charge for brokerage, commission or agency, or for any money expended or paid by him with reference to the Insurance, and any money paid to him in respect of any such charge shall be deemed to be paid without consideration and shall remain the property of his employer.

(3) If any person makes, or issues, or causes to be made or issued any document purporting to be a copy of a policy of Marine Insurance, and there is not at the time of the making or issue in existence a policy duly stamped, whereof the said document is a copy, he shall for such offence, in addition to any other fine or penalty to which he may be liable, incur a penalty of one hundred pounds.

54—If any person—

- (1) gives a receipt liable to duty and not duly stamped, or

Receipts.  
S. 47 of Law 40  
of 1903.

- (2) In any case when a receipt would be liable to duty refuses, or without reasonable excuse<sup>e</sup> fails to give a receipt duly stamped, or



- (3) Upon a payment to the amount of £2 and upwards gives a receipt for a sum not amounting to £2, or separates, or divides the amount paid with intent to evade the duty,

he shall incur a fine or penalty not exceeding Ten Pounds.

Bills of Lading.  
S. 48 of Law 40  
of 1903.

55—Every person who makes or executes any Bill of Lading of or for any goods, wares, merchandise, or effects to be exported from the Island, or any receipt for goods, wares, merchandise, or effects to be carried coastwise, not duly stamped, shall bear a fine or penalty of fifty pounds.

Letters of allotment, &c.  
S. 49 of Law 40  
of 1903.

56—Every person who executes, grants, issues, or delivers out any document chargeable with duty as a letter of allotment, letter of renunciation, or share certificate, scrip or share before the same is duly stamped, shall incur a fine of ten pounds.

Penalty for neglect to deliver statement required by Sections 21 and 22.  
S. 50 of Law 40  
of 1903.

57—In the case of neglect to deliver such a statement as is required by sections 21 and 22 to be delivered, the Corporation or Company shall be liable to pay to the Stamp Commissioner a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect shall continue.

Penalty for giving, &c., unstamped instrument.  
S. 51 of Law 40  
of 1903.

58—Save where other express provision is made, every person who shall give, receive, or negotiate any instrument whatever charged with a duty under this Law or any law amending the same, not impressed with, or not otherwise having the proper amount of the stamps prescribed by law, shall for every such offence, forfeit and pay a sum not exceeding ten pounds, and also by way of further penalty where the unpaid duty exceeds ten pounds, interest on such duty at the rate of five pounds per centum per annum from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

Recovery of penalties.  
S. 52 of Law 40  
of 1903.  
S. 10 of Law 17  
of 1890.

59—(1) All penalties imposed by this Law shall be recovered in a summary manner before a Resident Magistrate, or any two justices of the peace of the parish where



the offence shall be committed, with such costs as such Resident Magistrate or justices shall think fit; and such last mentioned penalties and costs shall, unless forthwith paid, be levied by distress and sale of the offender's goods and chattels, or, in default, the offender shall be committed by such Resident Magistrate or justices to the nearest prison for a space not exceeding three months.

(2) Summary proceedings for the recovery of penalties may be taken and information laid by direction of the Attorney General at any time within six months of the subject matter of such information coming to the knowledge of the Stamp Commissioner.

60—All penalties recovered under this Law shall be applied, one moiety for and towards the support of the government of this island, and the other moiety to the person who shall have sued or prosecuted for the same.

Application of  
penalties.  
S. 53 of Law 40  
of 1903.

61—(1) The Stamp Commissioner may exchange for others all stamped instruments which shall have been inadvertently or undesignedly spoiled, obliterated, or otherwise rendered unfit for use before the execution thereof upon production to him of the entire sheet or piece of paper, or instrument upon which such stamp is impressed, and of an affidavit, taken before a justice of the peace, or the said commissioner, to the effect following:—

Exchange of  
spoiled stamps.  
S. 54 of Law 40  
of 1903.  
S. 11 of Law 17  
of 1910  
amended.

“I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undersignedly spoiled, and that no consideration has been received for the same by any person, viz. (here set forth a description of the document or documents.)”

And, if satisfied that such sheet, or piece of paper, or instrument has not been executed by the parties thereto the Stamp Commissioner shall exchange such spoiled stamp for a stamp or stamps of equal value, free of any charge, to be impressed upon such paper, or instrument, as the party requiring the same shall produce but if the



Stamp Commissioner shall be of opinion that such stamp, so brought to be exchanged, is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of this Law, he may refuse to exchange the same; and all such spoiled stamps must be tendered to the Stamp Commissioner, within the period of six months from the time when the same shall have been respectively spoiled and rendered useless.

(2) The Affidavit referred to in this section and any oath required by section 61 of this Law may be taken before, or administered by, as the case may be, the Stamp Commissioner or the Deputy Stamp Commissioner.

The following  
shall be allowed  
for spoiled stamps  
S. 55 of Law 40  
of 1903.

62—It shall be lawful for the Stamp Commissioner to allow as spoiled, and to cancel and give other stamps in lieu of all stamps as shall have been used—

For or upon any instrument, which shall have been signed by any party or parties, but which, by reason of any error or mistake therein, shall be afterwards found unfit for the purpose originally intended: Or which, by reason of the death of any person whose signature shall be necessary thereto, without having signed the same, or by reason of the refusal of any such person to sign the same, cannot be completed so as to effect the transaction in the form proposed: Or which, for want of the signature of some material and necessary party shall in fact be incomplete and insufficient for the purpose intended: Or which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, shall fail of its intended purpose: Or which for want of enrolment or registration within the time required by law, shall become null and void: Or which shall become useless in consequence of the transaction therein mentioned being effected by some other instrument or instruments duly stamped, so that the instruments



for which an allowance of stamps shall be claimed in the several cases last aforesaid shall be delivered up to the said commissioner of stamps to be cancelled: And provided, that the application for the relief shall be made within six calendar months after the passing of this Law, or within six calendar months after the date of the instrument in question, except where the same shall become void for want of enrolment within six or any other number of calendar months from the date, in those cases, within six or such other number of calendar months as aforesaid, next, after the same shall so become void; and, except where the same shall have been sent abroad, in that case, within six calendar months after the same shall be received back; and provided no action shall have been brought, or suit commenced, in which such instrument could or would have been given or offered in evidence; and provided all the facts upon which the Stamp Commissioner is hereby authorized to give relief, shall be fully proved by oath to his satisfaction.

63—All spoiled stamps shall be destroyed in the Stamp Office, in the presence of the Stamp Commissioner or his clerks.

Spoiled stamps  
to be destroyed.  
S. 56 of Law 40  
of 1903.

64—If any person shall forge or counterfeit, or cause or procure to be forged or counterfeited any adhesive or other stamp, or any die, or any part of any stamp, or any die which shall have been provided, made, issued, or used in pursuance of this Law, or any former law relating to any stamp duty or duties, or shall forge, counterfeit, or imitate, or cause or procure to be forged, counterfeited, or imitated the impression or any part of the impression of any such stamp or die as aforesaid, upon any vellum, parchment, or paper or shall stamp or mark, or cause or procure to be stamped or marked any vellum, parchment, or paper with any such forged or counterfeited stamp or die, or

Forgery of  
stamps, &c.  
S. 57 of Law  
of 1903.



part of any stamp or die as aforesaid, with intent to defraud the revenue of this island of any of the duties hereby granted, or any part thereof: Or if any person shall alter or sell, or expose to sale any vellum, parchment, or paper, having thereon the impression of any such forged or counterfeited stamp or die or part of any stamp or die, or any such forged, counterfeited, or imitated impression, or part of impression as aforesaid knowing the same respectively to be forged, counterfeited, or imitated: Or if any person shall surreptitiously, or privately and secretly use any stamp or die which shall have been so provided, made, or used as aforesaid, or shall, by any false pretence, or crafty or subtle deceit, device, or means, obtain, or procure to be impressed upon, or affixed to any vellum, parchment, or paper, any such stamp or die, or the resemblance of any such stamp or die, or any part thereof, with intent to defraud the revenue of this island of any of the said duties, or any part thereof: Or if any person shall fraudulently take out or tear off, or cause or procure to be taken out or torn off the impression of any stamp or die, which shall have been proved, made, used, or issued in pursuance of this or any former law for expressing or denoting any duty or duties, or any part of such duty or duties, from any vellum, parchment, or paper whatsoever, with intent to use the same for or upon any other vellum, parchment or paper or any instrument charged or chargeable with any of the duties hereby granted, then, and in every such case, every person so offending, and every person or persons knowingly, and wilfully aiding, abetting, or assisting any person or persons in committing any such offence as aforesaid, shall be guilty of felony; and being convicted thereof, shall be liable, at the discretion of the court, to be kept in penal servitude for any term not exceeding fourteen years, nor less than three years, or to be imprisoned for any term not exceeding two years, with or without hard labour.

Prosecutions to  
be in the name  
of His Majesty  
or Attorney  
General.  
S. 58 of Law 40  
of 1903.

65—In any suit, prosecution, or proceeding to be brought against any person for the taking or retaining, or for the losing, damaging, or destroying of any adhesive stamp, or of any vellum, parchment, or paper upon which any stamp or stamped mark, denoting any duty imposed



by law, hath been impressed or put, or for any other cause of action or proceeding relating to the same respectively, such suit, prosecution, or proceeding shall and may be commenced, instituted, and proceeded with in the name of His Majesty, his heirs and successors, or in the name of the Attorney General of this Island for the time being, for and on behalf, of His Majesty, his heirs and successors; and in all such suits, prosecutions, or proceedings, the property in all such adhesive stamps, or in such vellum, parchment, or paper so stamped, marked, and impressed as aforesaid, shall be described to be, and shall be deemed and taken to be in His Majesty, his heirs and his successors; and the value of the same respectively shall be deemed and taken to be the amount of the value denoted by such adhesive stamps, and of the vellum, parchment, and paper, and of the stamp duty denoted by such stamp, so impressed and put upon the same respectively and further in any prosecution against any person for embezzling or stealing such adhesive stamps, vellum, parchment or paper so stamped, marked, and impressed as aforesaid, or for any other offence for or relating to the same respectively, it shall be sufficient, in the indictment or information, to state and describe the property in the same to be in His Majesty, his heirs and successors.

66—If any person shall do or practise, or be concerned in any fraudulent act, contrivance, or device whatever, not specially provided for by this Law, with intent to defraud His Majesty, his heirs and successors, or the government of this island, of any duty by this Law imposed, he shall forfeit for every offence a sum not exceeding twenty pounds.

Penalty for fraudulent act, &c., - with intent to defraud His Majesty.  
S. 59 of Law 40 of 1903.

67—It shall be lawful for the Revenue Commissioner, whenever he shall be satisfied that any mistake has been made in the imposition or payment of duties, to direct the restoration of any overpaid duties, or otherwise to rectify any mistake, and to allow to the Stamp Commissioner any deduction to which he may consider him fairly entitled on his account for stamps.

Restoration of overpaid duties.  
S. 60 of Law 40 of 1903 amended.



Stamp duty on  
hire purchase  
agreements.

68—Any agreement for or relating to the supply of goods on hire, whereby the goods in consideration of periodical payments will or may become the property of the person to whom they are supplied, shall be charged with stamp duty as an agreement, or, if under seal as a Deed, as the case requires, and the second exemption under the heading "Memorandum, Letter or Agreement," in Schedule B (which exempts agreements for the sale of goods) shall not apply in the case of any such instrument.

Stamp duty on  
mortgage real  
estate subject  
to a settlement.

69—Where a voluntary settlement of real estate is made and such real estate is subject to a mortgage ad valorem conveyance stamp duty shall be payable on that proportion of the value of the property represented by the mortgage debt: Provided always that settlement duty shall also be paid on the value of the equity of redemption.

Incorporation of  
Laws.  
S. 62 of Law 40  
of 1903.

70—Law 16 of 1879, and all laws amending the same shall, so far as is not inconsistent with the tenor thereof, be read as one with this Law.

Stamp duties  
under other  
Laws.  
S. 65 of Law 40  
of 1903.

71—When by any law now in force and not repealed by this Law, Stamp Duty is imposed upon any instrument, and such instrument is not mentioned in this Law, such instrument shall be stamped in accordance with the provisions of that law.

Instruments  
liable to Stamp  
Duty.

72—Any instrument that at the time of its execution was liable to Stamp Duty under any Law hereby repealed shall continue to be liable to such Stamp Duty notwithstanding such repeal together with such forfeitures sums and further penalties as may be payable on any such instrument in respect of unpaid duty.

Bills of Exchange  
accepted or  
payable outside  
Jamaica and not  
stamped valid  
and receivable  
in evidence or  
payment of duty  
and penalty.

73—Notwithstanding the provisions of section fifty-two of this Law a Bill of Exchange which is presented for acceptance or accepted or a Bill of Exchange or a Promissory Note which is payable elsewhere than in Jamaica shall not be invalid by reason only that it is not stamped in accordance with the Law for the time being in force relating to Stamp Duties, and any such Bill of Exchange or Promissory Note which is unstamped or not properly stamped, may be received in evidence on payment of the proper duty and penalty as provided by section fifty-two of this Law.



74—The word “instrument,” as used in this Law, and in Schedule B hereto, shall include every printed or written document.

Interpretation  
Clause.  
S. 66 of Law 40  
of 1903.

75—All rules made by the Governor in Privy Council under the Stamp Duty Law 1903 as are in force at the commencement of this Law shall remain in force until rescinded, altered, amended or replaced by rules made by the Governor in Privy Council under this Law.

Saving of Rules

76—The Laws set out in Schedule A hereto are hereby repealed.

Repeal

77—This Law shall come into operation on such day as the Governor shall appoint in that behalf by Proclamation.

Commencement.

#### SCHEDULE A.

No. and Date of Law.	Title.
40 of 1903—	The Stamp Duty Law 1903.
17 of 1910—	The Stamp Duty Amendment Law 1910.
29 of 1911—	The Stamp Duty Amendment Law 1911.
3 of 1914—	The Stamp Duty Amendment Law 1914.
7 of 1916—	The Stamp Duty (Increase of) Law 1916.
10 of 1919—	The Stamp Duty Amendment Law 1919.
13 of 1920—	The Stamp Duty Amendment Law 1920.
18 of 1928—	The Stamp Duty Further Amendment Law 1928.
12 of 1929—	The Stamp Duty Further Amendment Law 1929.

#### 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

Schedule B. of  
Law 40 of 1903  
amended.



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.

Agreement or memorandum relating to the letting of land whereunder a co-partnership is created and where the annual value of the land does not exceed in value five pounds .. .. .

£0 0 6

### EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP DUTIES.

Schedule B. of  
Law 40 of 1903  
amended.

Memorandum or agreement for the hire of any labourer, artificer, tradesman, manufacturer, or menial servant. Memorandum, letter, or agreement made for, or relating to the sale of any goods, wares, and merchandise.

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.

Schedule B of  
Law 40 of 1903

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 re-purchase 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.

Schedule B of  
Law 40 of 1903

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

Schedule B of  
Law 40 of 1903

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

Schedule B. of  
Law 40 of 1903.

ASSIGNMENT—[See Conveyance, Mortgage Shares.]

AWARD—

On every award .. .. .

0 15 0



# BILLS OF EXCHANGE AND PROMISSORY NOTES (INLAND).

Law 40 of 1903  
Schedule B.  
S. 14 of Law 17  
of 1910.  
S. 4 of Law 7 of  
1916.

Bills of exchange payable on demand .. .. .	£0	0	1
Draft, order, acceptance, or promissory note for the pay- ment to the bearer, or to order, at any time other- wise than on demand of any sum of money—			
Not exceeding five pounds .. .. .	0	0	2
Exceeding five pounds and under ten pounds .. .. .	0	0	4
Of or above ten pounds, and not exceeding twenty pounds .. .. .	0	0	6
Above twenty pounds and not exceeding thirty pounds .. .. .	0	1	0
Above thirty pounds, and not exceeding fifty pounds .. .. .	0	1	6
Above fifty pounds, and not exceeding one hundred pounds .. .. .	0	2	0
And for every additional one hundred pounds, or fractional part of one hundred pounds .. .. .	0	2	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 a bill payable to bear- er, or order, at any time otherwise than on demand, for a sum equal to such 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.

Schedule B of  
Law 40 of 1903.

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

Schedule B. Law  
40 of 1903.  
S. 5 of Law 7  
of 1916.

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	6
Exceeds five pounds and does not exceed ten pounds .. .. .	0	1	0
Exceeds ten pounds and does not exceed fifty pounds .. .. .	0	1	6
Exceeds fifty pounds and does not exceed one hundred pounds .. .. .	0	3	0
For every additional one hundred pounds, or part of one hundred pounds .. .. .	0	3	0
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			



Law 40 of 1903  
Schedule B as re-  
enacted by Law  
7 of 1916—S. 7

# 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

Ss. 2 and 3 of  
Law 10 of 1919.

# BILLS OF SIGHT—

On every Bill of Sight under the Customs Consolidation Law, 1877 (Law 18 of 1877)	
Where the value of the goods exceeds five pounds	0 10 0
The duty imposed under this heading may be paid either by adhesive stamps or impressed stamps.	

S. 2 of Law 10  
of 1919.

# EXEMPTION FROM THE PRECEDING DUTY ON BILLS OF SIGHT.

Bills of Sight in respect of parcels transmitted to Jamaica through the Post Office.

Schedule B of  
Law 40 of 1903

# 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 is 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 *ad valorem* 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
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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

Schedule B of  
Law 40 of 1903  
S. 16 of Law 17  
of 1910.



Schedule B of  
40 of 1903  
S. 16 of Law 17  
of 1910.

# EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP DUTIES.

Will bonds and administration bonds.

All bonds and all instruments of suretyship given by public officers for the due execution of their offices, or as security for the faithful and honest performance of the duties of their offices.

Such bonds to His Majesty, his heirs and successors as the Governor in Privy Council may notify in the Jamaica Gazette.

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.

All bonds given as a security for the payment of any definite and certain sum of money, amounting to thirty pounds or under.

Schedule B. of  
Law 40 of 1903

## CERTIFICATES—[See also Shares.]

On every certificate of the admission of a Barrister to practise in the Courts of this island .. ..	£15 0 0
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And on every certificate of the admission of a Solicitor, Attorney, Conveyancer, or Proctor, to practise in the Courts of this island .. ..	100 0 0
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Provided that the total sum charged to a United Kingdom Solicitor for the stamp on his admission to practise 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 practise as such in that part of the United Kingdom in which the said United Kingdom Solicitor shall have been admitted to practise.

But no one person is to be obliged to take out more than one certificate, although he may act 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
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Schedule B. Law  
40 of 1903

## CHARTER PARTY—

On every charter party .. ..	0 10 0
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Schedule B Law  
40 of 1903.

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

Every statement under sections 21 and 22 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
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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

Schedule B. Law  
40 of 1903.  
SS 8, 13 and 14  
of Law 7 of  
1916.



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 or 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 Deputy Keeper of Records 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 Deputy Keeper of Records 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.

And where the consideration, or any part of the consideration, for a conveyance consists of any stock or marketable security, the conveyance is to be charged with *ad valorem* duty in respect of the value of the stock or security.

And where the consideration, or any part of the consideration, for a conveyance consists of any security not being a marketable security, the conveyance is to be charged with *ad valorem* duty in respect of the amount due on the day of the date thereof for principal and interest upon the security.

And where the consideration, or any part of the consideration, for a conveyance consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on such total amount.

And where the consideration, or any part of the consideration for a conveyance consists of money payable periodically for a definite period exceeding twenty years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.

And where the consideration, or any part of the consideration for a conveyance consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument.



Provided that no conveyance chargeable with *ad valorem* duty in respect of any periodical payments, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument made in that case for securing the payments is to be charged with any higher duty than ten shillings.

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

Schedule B. of  
Law 40 of 1903

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.

Schedule B. Law  
40 of 1903.

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 other than an agreement or memorandum relating to the letting of land whereunder a Copartnership is created and where the annual value of the land does not exceed in value five pounds ..

Schedule B. Law  
40 of 1903  
amended.

£1 10 0

#### CUSTOMS WARRANTS.—ADHESIVE STAMPS MAY BE USED.

Schedule B of  
Law 40 of 1903.

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.

Schedule B. Law  
40 of 1903.  
amended.  
S. 18 of Law 17  
of 1910  
amended.

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 .. .. .

3 10 0



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

Schedule B of  
Law 40 of 1903.

#### 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 .. 2 10 0  
On every letter of preference for escheat .. .. 1 0 0  
For every fiat of land on escheat .. .. 1 0 0

Schedule B of  
Law 40 of 1903.

#### 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 *ad valorem* duty as on a sale on the sum to be paid.

Schedule B of  
Law 40 of 1903.

#### KETTUBAH—

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

Schedule B. Law  
40 of 1903.  
S. 9 of Law 7 of  
1916.

#### 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 one pound or less .. .. £0 0 1  
When the yearly rent shall be above one pound and not exceeding five pounds .. .. 0 0 6  
When the yearly rent shall be above five pounds and not exceeding ten pounds .. .. 0 5 0  
When the yearly rent shall be above ten pounds and not exceeding fifteen pounds .. .. 0 7 6  
When the yearly rent shall be above fifteen pounds and not exceeding twenty pounds .. .. 0 10 0  
When the yearly rent shall be above twenty pounds and not exceeding thirty pounds .. .. 0 12 6  
When the yearly rent shall be above thirty pounds and not exceeding fifty pounds .. .. 0 15 0



When the yearly rent shall be above fifty pounds and shall not exceed one hundred pounds .. ..	£1 0 0
Above one hundred pounds and not exceeding two hundred pounds .. ..	1 10 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 on 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 con- sideration of a fine only and for a lease ac- cording to the amount of rent reserved thereon
Lease not otherwise charged in this Schedule ..	
Counterpart or duplicate of any lease whatsoever	} The same duty as on the original but in no case to ex- ceed five shil- lings.

And where any lease shall be granted for 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

Schedule B. Law  
40 of 1903.  
S. 9 of Law 7 of  
1916.

Schedule B of  
Law 40 of 1903.



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 Deputy Keeper Records, 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.	



# EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD "LETTERS."

S. 20 of Law 17  
of 1910.

Every letter to a Banker or the Island Treasurer authorising another party to sign cheques, drafts or orders on the writer's behalf.

Every letter to a Banker or the Island Treasurer authorising or requesting him to honour, on the writer's behalf, cheques, drafts or orders signed by some person named in such letter.

## 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 .. ..	150 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

Schedule B. Law  
40 of 1903.

S. 2 of Law 3 of  
1914.

S. 6 of Law 7 of  
1916.

Provided that on a License to transact Insurance business in this Island limited to insurance of growing crops from loss of any kind and to insurance of any property, not being a Ship or boat in respect of loss by hurricane or earthquake, there shall be paid a stamp duty of £1, and on every Policy of Assurance or Insurance issued under such a License there shall be paid a stamp duty equal to that payable on a Policy of Insurance from loss or damage by fire for a like amount.

Provided also that in a License to transact insurance business in the Island limited to insurance of passengers' baggage during transfer, there shall be paid a Stamp Duty of £1.

## MORTGAGE—

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

Debenture including a debenture which either creates a debt or acknowledges it although no charge or security on the real or personal property is thereby created.

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

Schedule B. Law  
40 of 1903.

SS. 10, 11 and 12  
of Law 7 of 1916  
amended.



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 uncertain, 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 with the mortgage duty as aforesaid, 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 ADVALOREM DUTY ON MORTGAGES, ET CETERA, BUT NOT FROM ANY OTHER DUTY TO WHICH THE SAME MAY BE LIABLE.**

Schedule B. Law  
40 of 1903.  
S. 1 of Law 29  
of 1905.  
S. 31 of Law 17  
of 1910.

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.**

Schedule B. of  
Law 40 of 1903.

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	Schedule B. Law
PASSPORTS .. .. .	0 5 0	40 of 1903.

**PATENTS—**

Schedule B of  
Law 40 of 1903.

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 certificate or warrant of Attorney-General, disclaimer or memorandum of alteration .. .. .	0 1 6
On assignment of letters patent .. .. .	0 10 0



Schedule B. of  
Law 40 of 1903.

# EXEMPTION FROM ALL STAMP DUTY. Patents of pardon.

Schedule B Law  
40 of 1903.  
S. 3 of Law  
13 of 1920  
amended.

## 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 to cover loss of profit or whereby any assurance shall be made of or upon any building, plantation, goods, wares, merchandise, growing crops or other property whatsoever, other than motor cars or passengers baggage during transfer, from loss or damage by fire, hurricane, hurricane fire, earthquake, earthquake fire, or loss or damage in any manner whatsoever.

Where the sum insured shall not exceed twenty pounds £0 0 6

And for every additional twenty pounds or fractional part thereof up to five hundred pounds .. .. 0 0 6

And where it shall exceed five hundred pounds and shall not exceed three thousand pounds, for every additional one hundred pounds, or part thereof .. 0 2 6

And where it shall exceed three thousand pounds .. 4 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 the machinery, tackle or furniture of 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.

(1) Where the premium or consideration does not exceed the rate of 2/6d. per centum of the sum insured .. .. 0 0 1

(2) In any other case—

(a) For or upon any voyage—

In respect of every full sum of £100, and also any fractional part of £100 thereby insured .. .. 0 0 3

(b) For time—

In respect of every full sum of £100,



and also any fractional part of £100  
thereby insured—

Where the insurance shall be made  
for any time not exceeding six  
months .. .. . £0 0 3

Where the insurance shall be made  
for any time exceeding six months  
and not exceeding twelve months .. .. . 0 0 6

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 other-  
wise than from natural causes.

When the sum insured does not exceed £25 .. .. . 0 0 6

When the sum insured does not exceed £50 .. .. . 0 0 9

When the sum insured does not exceed £100 .. .. . 0 1 3

And upon every additional one hundred pounds, or  
fractional part thereof .. .. . 0 1 3

For any payment agreed to be made upon the death  
of any person, only from accident or violence, or  
other than from natural cause, or as compensation  
for personal injury, or by way of indemnity against  
loss or damage of any motor car or passengers bag-  
gage during transfer .. .. . 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

Schedule B. Law  
40 of 1903.

#### PROMISSORY NOTE FOR THE PAYMENT TO THE BEARER ON 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 there-  
of, as often as shall be thought fit.

Schedule B.  
Law 40 of 1903.  
S. 26 of Law 17  
of 1910.

#### PROTESTS—

On every protest, or other notarial act, under the hand  
of a notary public, done in this island .. .. . 0 4 0

Schedule B. Law  
40 of 1903.

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 two pounds. .. .. . 0 0

Schedule B of  
Law 40 of 1903.  
S. 3 of Law 29  
of 1911.



And where any sum of money shall be therein expressed or acknowledged to be received in full of all demands 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.

£0 1 6

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 and 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 deeds 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.

Schedule B. Law  
40 of 1903.  
S. 27 of Law 17  
of 1910.  
S. 3 of Law 29  
of 1911.  
S. 2 of Law 18  
of 1928.

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 deed 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 office of the Deputy Keeper of the Records, of the payment of a mortgage debt.

Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.

Receipts given to any officer of the Government in respect of any refund of monies deposited with an officer of the Government.

Receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made or to or for the account or benefit of any person, being the holder of an office or an employee in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance.



## RENUNCIATION—[See Letter.]

Schedule B. Law  
40 of 1903.  
S. 28 of Law 17  
of 1910.

## 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 *bona 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.

For every one hundred pounds and also for any fractional part of one hundred pounds of the amount or value of the property settled or agreed to be settled

£0 10 0

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

Schedule B of  
Law 40 of 1903.  
S. 28 of Law 17  
of 1910.

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

- (a) Bonds, mortgages, and other securities operating as settlements, if chargeable with the *ad valorem* duties on bonds and mortgages hereinbefore granted.
- (b) 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.
- (c) Deeds, or instruments merely declaring the trusts of any money, pursuant to any previous settlement (in respect of which *ad valorem* settlement duty has been paid) deed or will, or for securing any gifts or dispositions made by any previous settlement, (in respect of which *ad valorem* settlement duty has been paid) deed or will.
- (d) Wills, testaments, and testamentary instruments, and dispositions *mortis causa*, of every description.
- (e) Where several instruments are executed for effecting the settlement of the same property, and the *ad valorem* duty chargeable in respect of the settlement of the property exceeds ten shillings, one only of the instruments is to be charged with the *ad valorem* duties.
- (f) Where a settlement is made in pursuance of a previous agreement, upon which *ad valorem* settlement duty exceeding ten shillings has been paid in



respect of any property the settlement is not to be charged with *ad valorem* duty in respect of the same duty.

But in each of the two cases (e) and (f) above mentioned, the instruments not chargeable with *ad valorem* duty, are to be charged with the duty of fifteen shillings.

#### SCHEDULE—

Schedule B, Law  
40 of 1903

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

#### SHARES—

On every share, scrip or stock certificate of any duly registered company in Jamaica where the nominal value of the share, scrip or stock to which the instrument relates is less than fifty pounds .. .. .

0 0 1

Where the nominal value of the share or stock is fifty pounds and upwards .. .. .

0 1 0

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

On the assignment and transfer of any share, scrip or stock in any duly registered company in Jamaica

(1) On sale—

where the amount or value of the consideration for the sale does not exceed £10 .. .. .

0 0 6

exceeds £10, for every £10, or fractional part thereof over the first £10 .. .. .

0 0 6

(2) by way of security; the same rate of duty as on a mortgage;



- (3) by way of gift; the same rate of duty as on a settlement;  
 (4) in any other case not hereinbefore described £0 2 6

Schedule B of  
Law 40 of 1903.

#### 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

Schedule B of  
Law 40 of 1903.

#### 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

Schedule B of  
Law 40 of 1903.

#### WARRANTS—

- On every warrant and appointment of interpreter of foreign languages .. .. . 2 0 0

Schedule B of  
Law 40 of 1903.  
S. 29 of Law 17  
of 1910  
amended.

#### 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 bonds, 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.
- All Bills of Sale transferring ships or a share therein and any mortgage of a registered ship or a share therein.
- Agreements, Bills of Exchange, Promissory Notes, Bonds or Mortgages made or entered into by or with an Agricultural Loan Society controlled by any Agricultural Loan Societies Board and duly registered under The Industrial and Provident Societies Law 1902 (Law 33 of 1902) or any Law amending or substituted for the same and any receipt given by or to any such Society.



Any receipt given by or to a Liquidator of a Society registered under the Industrial and Provident Societies Law 1902 (Law 33 of 1902) or any Law amending or substituted for the same.

Any receipt given by or to a Receiver appointed under the Industrial and Provident Societies Law amendment Law 1933 (Law 11 of 1933).

#### PAPER STAMPS—

Schedule B of  
Law 40 of 1903.

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

£0 1 6

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



## MEMORANDUM OF OBJECTS AND REASONS.

The object of the Bill is to consolidate and amend the Laws relating to stamp duty as shown in the comparative table hereunder.  
All Laws affecting stamp duty are sought to be repealed.

## COMPARATIVE TABLE.

Bill.	How original Laws affected.
Clause	2. Section 2 of Law 40 of 1903.
"	3. Section 3 of Law 17 of 1910 omitting sub-section (2) of that section.
"	4. Section 4 of Law 17 of 1910.
"	5. Section 5 of Law 17 of 1910.
"	6. Section 6 of Law 17 of 1910.
"	7. Section 5 of Law 40 of 1903.
"	8. Section 6 of Law 40 of 1903.
"	9. Section 7 of Law 40 of 1903.
"	10. Section 8 of Law 40 of 1903.
"	11. Section 9 of Law 40 of 1903.
"	12. Section 10 of Law 40 of 1903 substituting for the reference to Law 33 of 1868 which has been repealed a reference to Law 40 of 1903.
"	13. Section 2 of Law 12 of 1929 substituting "Stamp Commissioner" for "Treasurer of this Island."
"	14. Section 12 of Law 40 of 1903.
"	15. Section 13 of Law 40 of 1903.
"	16. Section 14 of Law 40 of 1903 slight verbal amendment.
"	17. Section 15 of Law 40 of 1903 and section 3 of Law 17 of 1910.
"	18. Section 7 of Law 17 of 1910 altering reference to "sections 13, 14 and 15 of the Principal Law" to "sections 15, 16 and 17 of this Law."
"	19. Section 4 of Law 13 of 1920.
"	20. Section 5 of Law 13 of 1920.
"	21. Section 16 of Law 40 of 1903.
"	22. Section 17 of Law 40 of 1903.
"	23. Section 18 of Law 40 of 1903.
"	24. Section 19 of Law 40 of 1903.
"	25. Section 20 of Law 40 of 1903.
"	26. Section 21 of Law 40 of 1903.
"	27. Section 22 of Law 40 of 1903.
"	28. Section 23 of Law 40 of 1903.
"	29. Section 24 of Law 40 of 1903 as amended by section 8 of Law 17 of 1910 substituting for the reference to Law 33 of 1868 which has been repealed a reference to Law 40 of 1903.
"	30. Section 25 of Law 40 of 1903 substituting for the reference to Laws 18 of 1868 and 33 of 1868 references to Law 40 of 1903.
"	31. Section 26 of Law 40 of 1903.
"	32. Section 27 of Law 40 of 1903.
"	33. Section 28 of Law 40 of 1903.
"	34. Section 29 of Law 40 of 1903 and section 9 of Law 17 of 1910.
"	35. Section 12 of Law 17 of 1910.
"	36. Section 13 of Law 17 of 1910.



Bill.	How original Laws affected.
Clause 37.	Section 30 of Law 40 of 1903.
" 38.	Section 31 of Law 40 of 1903.
" 39.	Section 32 of Law 40 of 1903.
" 40.	Section 33 of Law 40 of 1903.
" 41.	Section 34 of Law 40 of 1903.
" 42.	Section 35 of Law 40 of 1903.
" 43.	Section 36 of Law 40 of 1903.
" 44.	Section 37 of Law 40 of 1903.
" 45.	Section 38 of Law 40 of 1903.
" 46.	Section 39 of Law 40 of 1903 as amended by section 3, sub-section (2) of Law 17 of 1910.
" 47.	Section 40 of Law 40 of 1903.
" 48.	Section 41 of Law 40 of 1903 substituting for "Magistrates' Court" "Petty Sessions Court."
" 49.	Section 42 of Law 40 of 1903.
" 50.	Section 43 of Law 40 of 1903.
" 51.	Section 44 of Law 40 of 1903.
" 52.	Section 45 of Law 40 of 1903.
" 53.	Section 46 of Law 40 of 1903.
" 54.	Section 47 of Law 40 of 1903.
" 55.	Section 48 of Law 40 of 1903.
" 56.	Section 49 of Law 40 of 1903.
" 57.	Section 50 of Law 40 of 1903.
" 58.	Section 51 of Law 40 of 1903.
" 59.	Section 52 of Law 40 of 1903 and section 10 of Law 17 of 1910.
" 60.	Section 53 of Law 40 of 1903.
" 61.	Section 54 of Law 40 of 1903 and section 11 of Law 17 of 1910 substituting for the expression "Treasurer and Stamp Commissioner" the expression "Stamp Commissioner."
" 62.	Section 55 of Law 40 of 1903 substituting for "Treasurer and Stamp Commissioner" the expression "Stamp Commissioner."
" 63.	Section 56 of Law 40 of 1903.
" 64.	Section 57 of Law 40 of 1903.
" 65.	Section 58 of Law 40 of 1903.
" 66.	Section 59 of Law 40 of 1903.
" 67.	Section 60 of Law 40 of 1903 substituting for "Treasurer of this Island" the expression "Stamp Commissioner."
" 68.	New.
" 69.	New.
" 70.	Section 62 of Law 40 of 1903.
" 71.	Section 65 of Law 40 of 1903.
" 72.	Based on section 30 of Law 17 of 1910.
" 73.	New.
" 74.	Section 66 of Law 40 of 1903.
" 75.	New.
" 76.	Repeal.
" 77.	Commencement.

## SCHEDULE B.

Bill ..	Schedule B of original Law—How affected.
Agreement ..	Schedule B of Law 40 of 1903, sixth paragraph added.



Exemptions from the preceding and all other stamp duties—memorandum		Schedule B of Law 40 of 1903 except the addition of the words "the sale of" between the word "to" and the word "any" in the second line of the second paragraph.
Annuity	..	Schedule B of Law 40 of 1903.
Appointments	..	Schedule B of Law 40 of 1903.
Articles of Clerkship	..	Schedule B of Law 40 of 1903.
Award	..	Schedule B of Law 40 of 1903.
Bills of Exchange and Promissory Notes (Inland)		Schedule B of Law 40 of 1903, section 14 of Law 17 of 1910 and section 4 of Law 7 of 1916.
Exemptions from the preceding and all other stamp duties		Schedule B of Law 40 of 1903.
Bills of Exchange and Promissory Notes (Foreign) drawn in this Island		Schedule B of Law 40 of 1903 and section 5 of Law 7 of 1916.
Bills of Lading	..	Schedule B of Law 40 of 1903 as re-enacted by section 7 of Law 7 of 1916.
Bills of Sight	..	Section 2 of Law 10 of 1919.
Exemption from the preceding duty on Bills of Sight		Section 2 of Law 10 of 1919.
Bonds	..	Schedule B of Law 40 of 1903.
Bonds, Transfer or Assignment of		Schedule B of Law 40 of 1903 and section 16 of Law 17 of 1910.
Exemptions from the preceding and all other stamp duties.		Schedule B of Law 40 of 1903 and section 16 of Law 17 of 1910.
Certificates	..	Schedule B of Law 40 of 1903.
Charter Party	..	Schedule B of Law 40 of 1903.
Company	..	Schedule B of Law 40 of 1903 except that the word "scrip" in the first line has been deleted and sections 16 and 17 altered to read 21 and 22.
Conveyances	..	Schedule B of Law 40 of 1903 and sections 8, 13 and 14 of Law 7 of 1916
Exemption from any stamp duty under the preceding Head "Conveyance."		Schedule B of Law 40 of 1903.
Exemptions from all stamp duties whatsoever		Schedule B of Law 40 of 1903.
Copartnership	..	Schedule B of Law 40 of 1903 amended by adding the words from the word "other" to the end of the paragraph.
Customs Warrants	..	Schedule B of Law 40 of 1903.
Deeds	..	Schedule B of Law 40 of 1903 and section 18 of Law 17 of 1910.
Escheats	..	Schedule B of Law 40 of 1903.
Exchange	..	Schedule B of Law 40 of 1903.
Kettubah	..	Schedule B of Law 40 of 1903.
Lease	..	Schedule B of Law 40 of 1903 and section 9 of Law 7 of 1916.
Exemption from any stamp duty under the preceding Head "Lease."		Schedule B of Law 40 of 1903 and section 9 of Law 7 of 1916.



Letters ..	Schedule B of Law 40 of 1903.
Exemption from any stamp duty under the preceding Head "Letters"	Section 20 of Law 17 of 1910.
Licenses ..	Schedule B of Law 40 of 1903, section 2 of Law 3 of 1914 and section 6 of Law 7 of 1916.
Mortgage ..	Schedule B of Law 40 of 1903 and sections 10, 11 and 12 of Law 7 of 1916. The second paragraph is new.
Exemption from the said <i>ad valorem</i> duty on mortgages, et cetera, but not from any other duty to which the same may be liable	Schedule B of Law 40 of 1903—the last paragraph
Exemption from all stamp duty	Schedule B of Law 40 of 1903.
Naturalisation ...	Schedule B of Law 40 of 1903.
Passports ..	Schedule B of Law 40 of 1903.
Patents ..	Schedule B of Law 40 of 1903.
Patents of Pardon ..	Schedule B of Law 40 of 1903.
Policies ..	Schedule B of Law 40 of 1903 and section 3 of Law 13 of 1920.
Private Bill ..	Schedule B of Law 40 of 1903
Promissory Note for the payment to the bearer on demand of any sum of money.	Schedule B of Law 40 of 1903 and section 26 of Law 17 of 1910.
Protests ..	Schedule B of Law 40 of 1903.
Receipt ..	Schedule B of Law 40 of 1903 and section 3 of Law 29 of 1911.
Exemptions from the preceding duties on receipts	Schedule B of Law 40 of 1903, section 27 of Law 17 of 1910, section 3 of Law 29 of 1911 and section 2 of Law 18 of 1928.
Settlements ..	Schedule B of Law 40 of 1903 and section 28 of Law 17 of 1910.
Exemptions from stamp duties under the preceding Head "Settlements."	Schedule B of Law 40 of 1903 and section 28 of Law 17 of 1910.
Schedule ..	Schedule B of Law 40 of 1903.
Shares ..	New
Summons ..	Schedule B of Law 40 of 1903.
Voting ..	Schedule B of Law 40 of 1903.
Warrants ..	Schedule B of Law 40 of 1903.
General exemptions from all stamp duties	Schedule B of Law 40 of 1903 and section 29 of Law 17 of 1910.
Paper stamps ..	Schedule B of Law 40 of 1903.

M. V. CAMACHO,  
Attorney General.  
2.2.35.