

## A BILL

ENTITLED

A LAW to Amend the Stamp Duty Law.

[ ]

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

1—This Law may be cited as the Stamp Duty (Amendment) Law, 1943, and shall be read and construed as one with the Stamp Duty Law (hereinafter referred to as the principal Law) and all amendments thereto.

Short title and construction.

Cap. 197.

2—The Schedule to the principal Law (as amended by the Stamp Duty (Amendment) (No. 2) Law, 1940) is hereby amended in the following respects—

Amendment to Schedule of principal Law. Law 52 of 1940.

(a) by the deletion under the heading "POLICIES" of the following words and figures—

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

0 2 6”

and by the substitution therefor of the following—

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

And where it shall exceed  
three thousand pounds 4 0 0”;

(b) by the deletion under the heading “RECEIPT”  
of the following words and figures—

“On every receipt for the  
payment of moneys or  
subscriptions in consi-  
deration for, or on every  
other acknowledgment of  
the existence of, a right  
to participate in any  
sweepstake conducted in  
accordance with the pro-  
visions of section 33 of  
the Gambling Law and  
in connection with an  
event which is to take  
place on or after the 4th  
day of August, 1940 0 0 6”

Cap. 425.

and by the substitution therefor of the following—

“On every receipt for the  
payment of moneys or  
subscriptions in consi-  
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other acknowledgment of  
the existence of, a right  
to participate in any  
sweepstake conducted in  
accordance with the pro-  
visions of section 33 of  
the Gambling Law 0 0 2”;

Cap. 425.



- (c) by the addition to the heading "EXEMPTIONS FROM THE PRECEDING DUTIES ON RECEIPTS" (immediately following the last paragraph thereof) of the following—

"R e c e i p t s issued by  
the Administrator-  
General on behalf of  
estates or trusts vested in  
or administered by him  
under the Administrator-  
General's Law.";

Cap. 97.

- (d) by the substitution of a comma for the full-stop at the end of the fourth paragraph under the heading "GENERAL EXEMPTIONS FROM ALL STAMP DUTIES", and by the addition to the paragraph of the following—

"or to the Kingston and St. Andrew Corporation, or any Parochial Board in the Island."

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#### MEMORANDUM OF OBJECTS AND REASONS.

This Bill is designed to amend the Stamp Duty Law (Cap. 197) in the following respects—

- (a) by exempting from duty all receipts issued by the Administrator-General on estates and trusts administered by him under Statute:
- (b) by reverting to the former practice whereby an amount of £4 was fixed as the maximum duty payable in respect of an insurance policy which included cover against fire risks:
- (c) by reducing from 6d. to 2d., the duty payable in respect to the right to participate in a sweepstake:
- (d) by exempting documents of the Kingston and St. Andrew Corporation and Parochial Boards from Stamp Duty.

ARTHUR LEWEY,  
Attorney General.  
17.3.43.

No. 24—1943

I assent,

[L.S.]

A. F. RICHARDS,

*Governor*

8th June, 1943

A LAW to Amend the Stamp Duty Law

[ 10th June, 1943 ]

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Short title and  
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Cap. 97.

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