



# THE JAMAICA GAZETTE

## SUPPLEMENT

### BILLS AND LAWS

VOL. LXXIII

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No. 8

THE GOVERNOR directs the publication of the following Bills which it is proposed to introduce at the present session of the Legislature entitled "A Law to Amend the Stamp Duty Law and for purposes incidental thereto or connected therewith" and "A Law to confirm and validate all the rights, powers, acts and duties of Major Arthur Carlyle Paton exercised and undertaken or purported to have been exercised and undertaken as a Justice of the Peace for the Parish of St. Ann between the 22nd day of November, 1945, and the commencement of this Law", together with Memoranda of Objects and Reasons for the Bills.

## A BILL

### ENTITLED

A LAW to Amend the Stamp Duty Law and for purposes incidental thereto or connected therewith.

[ ]

ENACTED by the Governor of Jamaica with the advice and consent of the Legislative Council and House of Representatives.

1—This Law may be cited as the Stamp Duty (Amendment) Law, 1950, 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 con-  
struction.  
Cap. 197.

2—Section 2 of the principal Law is hereby amended in the following respects—

Amendment  
of section  
of principal  
Law.

- (a) by renumbering the existing section as sub-section (1) of the section;



- (b) by the insertion of the following sub-section as sub-section (2) of the section—

“(2) From and after the 1st day of June, 1950, there shall be charged and collected, for the use of the Government of this Island, in respect of any of the several instruments mentioned in the Schedule to this Law on which the duty payable exceeds the sum of four shillings, in addition to the duty specified in such Schedule, a surcharge equivalent to twenty-five per centum of such duty.”.

Repeal of  
section 5 of  
principal  
Law.

3—Section 5 of the principal Law is hereby repealed.

Amendment  
of Schedule  
to principal  
Law.

4—The Schedule to the principal Law is hereby amended in the following respects—

- (a) by the insertion immediately after the last item set out under the head “AGREEMENT” and before the sub-head “EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP DUTIES” appearing under the same head the following sub-head and words—

“EXEMPTIONS FROM THE PRECEDING STAMP DUTIES.

Memorandum, letter or agreement made by or on behalf of, or with the Director of Public Works in relation to all matters undertaken by the Public Works Department for or on behalf of the Government of this Island.”;

- (b) by the deletion under the sub-head “EXEMPTIONS FROM THE PRECEDING DUTIES ON RECEIPTS” of the head “RECEIPT” the words following—

“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.”;



## MEMORANDUM OF OBJECTS AND REASONS

This Bill seeks to amend the Stamp Duty Law in the following respects:—

- (a) by increasing by 25% the stamp duty payable on all instruments mentioned in the Schedule on which duty of over 4/- is payable by the imposition of a surcharge;
- (b) by deleting the requirement that the Deputy Stamp Commissioner should give security for the due execution of his duties in view of the repeal of the Public Officers Security Law, Chapter 108;
- (c) by amending the Schedule to provide for—
  - (i) exemption of contracts made by or with the Director of Public Works on Government business from liability to certain stamp duties;
  - (ii) deletion of the provision exempting receipts written upon the back of promissory notes, etc., from liability to stamp duty.

HENRY MAYERS,  
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17.3.50