



THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**

PROCLAMATIONS, RULES AND REGULATIONS

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**THE STAMP DUTY LAW**  
(Cap. 366)

THE STAMP DUTY RULES, 1959

In exercise of the powers conferred upon the Governor in Council by section 7 of the Stamp Duty Law, the following Rules are hereby made:—

1. These Rules may be cited as the Stamp Duty Rules, 1959.
2. The method of stamping documents shall be by direct impression from dies in self-recording presses.
3. Subject to the provisions of rule 11 of these Rules the Stamp Office shall be open to the public on a Saturday (not being a Public General Holiday) from 10 a.m. to 12 noon, and on all other days (not being Sundays or Public General Holidays) from 10 a.m. to 3 p.m.
4. Every application for impressed or adhesive stamps shall be made to the Stamp Commissioner by written requisition—
  - (a) in the form provided by the Stamp Commissioner, where the stamps or stamped papers are not required to be delivered by post;
  - (b) in the special form provided where the applicant, being a Stamp Distributor or a Clerk of the Courts or a Head of a Government Department, requires the stamps or stamped papers to be delivered to him by post;

(c) by letter, where any applicant other than the applicants specified in paragraph (b) of this rule requires the stamps or stamped papers to be delivered to him by post.

5. Where the applicant is an insurance company or agent the requisition shall be prepared in duplicate and shall specify the number of each policy or endorsement to a policy, and the duplicate requisition shall be retained by such company or agent, after stamping, as part of the records referred to in section 17 of the Stamp Duty Law.

6. A letter of advice for all stamps or stamped papers forwarded by post shall be prepared under the direction of the Stamp Commissioner in triplicate and duly recorded. The letters forwarding such stamps or stamped papers shall be registered at the post office and a receipt therefor obtained in a book provided for the purpose.

7. All consignments of stamps or stamped papers to any Stamp Distributor, Clerk of the Courts or Head of a Government Department shall be acknowledged by the consignee.

8. Any impressed stamp required by a requisition shall be impressed under the direction and superintendence of the Deputy Stamp Commissioner and such stamping shall be in accordance with the provisions of the Law and all documents shall be delivered or posted to or according to the directions of the persons submitting such documents for stamping.

9. The total of all requisitions shall be recorded by the accounting officer in a record kept by him for the purpose.

10. The Stamp Commissioner shall keep a register of the requisitions made by Stamp Distributors, Clerks of the Courts and Heads of Government Departments for stamps and stamped papers.

11. All requisitions for adhesive stamps shall be made between the hours of 9 a.m. and 10 a.m. and shall be delivered in the manner specified in rule 8 of these Rules.

12. No letter, character or figure shall be erased, altered or obliterated in any record, book, form or receipt in the Stamp Office, and when an error is made a line shall be drawn through the incorrect entry and the correct entry shall be made above. The officer making any correction shall place his initials against it.

13. The Stamp Commissioner shall lodge every day to the credit of the Accountant General in the Bank of Nova Scotia all monies received by the Stamp Office during the immediately preceding day.

14. The Stamp Commissioner shall at the end of every month advise the Accountant General of the amount lodged by him in the Bank during the same month and shall indicate the Head of Revenue to which such lodgments are to be credited.

15. Every Clerk of the Courts shall at the end of every month make a return to the Stamp Commissioner in such form as may be approved by the Stamp Commissioner, showing the number and amount of licences received and used during the same month and the number and amount remaining on hand at the end of the month.

16. Every Head of a Government Department who has been supplied with stamps or stamped papers shall, at the end of every month, make a return to the Stamp Commissioner in such form as may be approved by the Stamp Commissioner.

17. The Clerk of every Resident Magistrate's Court which deals with Probates and Letters of Administration shall at the end of every month forward to the Stamp Commissioner a copy of every Will, Probate, Letters of Administration and inventory dealt with by that Court during the month.

18. The Registrar of the Supreme Court shall, at the end of every month, furnish the Stamp Commissioner with details of all grants made by the Supreme Court during the same month and all Bonds in connection therewith:

Provided that where a grant has been made on the basis of an Affidavit of Value, the details of the grant and the Bond as well as a copy of such Affidavit of Value shall be furnished to the Stamp Commissioner within three days after the grant has been made.

19. The Stamp Commissioner shall in each case where a Secured to Satisfaction Certificate has been issued, furnish to the Registrar of the Supreme Court a Certificate of Value as soon as the value of the estate has been settled in the Stamp Office.

20. All adhesive stamps, dies and dating plugs shall be secured in the Reserve Chest under double locks with separate keys and such keys shall always be in the custody of different officers.

21. The Great Stores shall be secured under double locks with different keys; one key shall always be in the custody of the Stamp Commissioner, the other in the custody of the Accountant General. Both officers shall be present together on every occasion when the Great Stores are opened and closed, and where, for any unavoidable cause either officer is absent, he shall be represented by any officer deputed by him for the purpose.

22. All spoiled or unusable stamps returned to the Stamp Office shall be cancelled by being stamped with the word "Cancelled" by rubber or other hand stamp, in such a manner that the stamp duty paid remains legible. The value of the spoiled or unusable stamps shall be entered in a record provided for the purpose, and all such stamps shall be destroyed weekly by fire in the presence of the Auditor General and the Stamp Commissioner or of officers deputed by them for the purpose.

23. Where any error has been made in the impressing of stamp duty and it is desired to cancel the stamp so impressed, the officer responsible for the machine in which the error has been made shall prepare the requisition for cancellation on the approved form giving thereon the number of the machine, the stamp to be cancelled, the reason for cancellation and the number of the transaction to which it relates. After this requisition has been signed by the responsible officer and approved by the Deputy Stamp Commissioner or any other officer deputed by him the stamp may be cancelled and the requisition shall be initialled by the officer who cancelled the stamp and then filed.

24. Surplus cash discovered at the end of any day shall be recorded in the detailed Balance Record as Cash in Excess, and placed on deposit. If the cause of the surplus cannot be ascertained at the end of the month in which such surplus was discovered, the Stamp Commissioner shall bring the surplus amount to account as Stamp Duty Various.

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25. Any deficiency of cash discovered at the end of any day shall forthwith be made good by the accounting officer.

26. Any document tendered to the Stamp Commissioner to be impressed with stamp duty payable under any law may at the discretion of the Stamp Commissioner be detained by him in the Stamp Office for a period not exceeding seven days.

27. The Rules for the Management of the Stamp Office, made by the Governor in Privy Council on the 2nd March, 1931, are hereby rescinded.

Made by the Governor in Council at Kingston this 28th day of February, 1959.

J. W. STEWART,  
Secretary to the Council of Ministers

No. /3349-60