



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

PROCLAMATIONS, RULES AND REGULATIONS

109

Vol. XC

FRIDAY, MARCH 17, 1967

No. 28

No. 69

3—1

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

**THE STAMP DUTY (AMENDMENT) RULES, 1967**

In exercise of the powers conferred on the Minister by section 7 of the Stamp Duty Law, the following Rules are hereby made:—

1. These Rules may be cited as the Stamp Duty (Amendment) Rules, 1967, and shall be read and construed as one with the Stamp Duty Rules, 1959 (hereinafter referred to as the principal Rules) and all amendments thereto.

2. Rule 3 of the principal Rules is hereby revoked and the following substituted therefor—

“3. The Stamp Office shall be open to the public on a Saturday (Not being a Public General Holiday) from 10.00 a.m. to 12 noon, and on all other days (not being Good Friday, Sunday or a Public General Holiday) from 10.00 a.m. to 3.00 p.m.”.

3. Rule 4 of the principal Rules is hereby amended by deleting the words “or adhesive stamps” and substituting therefor the words “stamps or stamped papers”.

4. Rule 11 of the principal Rules is hereby revoked.

5. Rule 13 of the principal Rules is hereby amended by deleting the words “Accountant General in the Bank of Nova Scotia” and substituting therefor the words “Collector General or Paymaster,” as the case may be.



6. Rule 14 of the principal Rules is hereby revoked.

7. Rule 20 of the principal Rules is hereby amended by deleting the words "adhesive stamps,".

8. Rule 21 of the principal Rules is hereby revoked.

9. The principal Rules are hereby amended by inserting next after rule 26 the following as rules 26A, 26B and 26C, respectively—

"26A. (1) Subject to the provisions of rules 26B and 26C a person holding a valid licence under paragraph (2) may, in accordance with any directions as to the manner of use given under rule 26B, impress by means of a franking meter device approved by the Stamp Commissioner on such instruments as the Stamp Commissioner may authorize, stamps of such value, size, pattern and colour as the Stamp Commissioner may authorize.

(2) The Stamp Commissioner may, in his discretion, grant a licence to any person for the purposes of subsection (4) of section 26 of the Law and of this rule in such form as the Stamp Commissioner may approve.

(3) A licence granted under paragraph (2) shall be subject to conditions, and shall be valid for such period as the Stamp Commissioner may see fit to insert therein, and shall not be transferable.

(4) The Stamp Commissioner or any officer authorized by him in writing shall, for the purpose of ascertaining that stamp duty is duly paid on all instruments to which this rule applies, have the right to inspect the books, records or documents of every person licensed under this rule.

(5) A licence granted under paragraph (2) may at any time be revoked or suspended by the Stamp Commissioner or surrendered by the person to whom it was granted.

(6) An application for a licence under paragraph (2) shall be in the form approved by the Stamp Commissioner and shall contain such information as he may require.

26B. (1) Applications to the Stamp Commissioner for the approval of a franking meter device shall be made by such person and in such manner as the Stamp Commissioner may require.

(2) The Stamp Commissioner may at any time withdraw his approval of any such device as aforesaid.

(3) The Stamp Commissioner may from time to time give directions to persons holding licences granted under rule 26A as to the manner of use of such device as aforesaid.

26C. (1) An approved franking meter device shall not be used for the purposes of rule 26A unless the meter has been set and sealed by the Stamp Commissioner or any person in the service or employment of the Income Tax, Stamp Duties and Estate Duties Office authorized by him.

(2) Meters shall be set and sealed at such place and time and at such intervals as the Stamp Commissioner may from time to time notify.

(3) No meter in a franking meter device shall be set for denoting payment of Stamp Duties unless payment of the appropriate amount has previously been made.



## (4) Where:

- (a) the licence issued to any person under rule 26A has expired and has not been renewed, or has been revoked or surrendered; or
- (b) the Stamp Commissioner's approval of a franking meter device has been withdrawn; or
- (c) a franking meter device has become unfit for use,

the Stamp Commissioner may subject to the approval of the Minister repay to the person in cash the value of any unimpressed stamps (for which payment has been made) which any franking meter device that has been used by the person is capable of impressing at the time when such device is delivered for inspection to the Stamp Commissioner, together with an application for such payment.

(5) The Stamp Commissioner may make an allowance in resetting a franking meter device, for all stamped instruments which 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, or the said Commissioner, to the effect following:—

"I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undesignedly 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 make an allowance as aforesaid for such spoiled stamp but if the Stamp Commissioner shall be of opinion that such stamp is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of the Law, he may refuse to make the allowance as aforesaid; 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".

Dated at Kingston this 16th day of February, 1967.

No. 423/01

D. B. SANGSTER,  
Minister of Finance

No. 70

### THE PAROCHIAL MARKETS LAW (Cap. 275)

#### THE ST. JAMES MARKET RULES

In exercise of the power conferred upon the Minister by section 15 of the Parochial Markets Law rescission by the Parish Council of St. James on the 10th November, 1966 of the following Rules is hereby approved:—

1. Rules for the St. James Market in the town of Montego Bay in the parish of St. James as published in the Jamaica Gazette No. 685 dated 20th July, 1939.





THE  
**JAMAICA GAZETTE**  
**SUPPLEMENT**  
PROCLAMATIONS, RULES AND REGULATIONS

131

Vol. XC

THURSDAY, MARCH 23, 1967

No. 31

No. 69

3-2

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

**THE STAMP DUTY (AMENDMENT) RULES, 1967**

In exercise of the powers conferred on the Minister by section 7 of the Stamp Duty Law, the following Rules are hereby made:—

1. These Rules may be cited as the Stamp Duty (Amendment) Rules, 1967, and shall be read and construed as one with the Stamp Duty Rules, 1959 (hereinafter referred to as the principal Rules) and all amendments thereto.

2. Rule 3 of the principal Rules is hereby revoked and the following substituted therefor—

“3. The Stamp Office shall be open to the public on a Saturday (Not being a Public General Holiday) from 10.00 a.m. to 12 noon, and on all other days (not being Good Friday, Sunday or a Public General Holiday) from 10.00 a.m. to 3.00 p.m.”.

3. Rule 4 of the principal Rules is hereby amended by deleting the words “or adhesive, stamps” and substituting therefor the words “stamps or stamped papers”.

4. Rule 11 of the principal Rules is hereby revoked.

5. Rule 13 of the principal Rules is hereby amended by deleting the words “Accountant General in the Bank of Nova Scotia” and substituting therefor the words “Collector General or Paymaster,” as the case may be.



6. Rule 14 of the principal Rules is hereby revoked.

7. Rule 20 of the principal Rules is hereby amended by deleting the words "adhesive stamps,".

8. Rule 21 of the principal Rules is hereby revoked.

9. The principal Rules are hereby amended by inserting next after rule 26 the following as rules 26A, 26B and 26C, respectively—

"26A. (1) Subject to the provisions of rules 26B and 26C a person holding a valid licence under paragraph (2) may, in accordance with any directions as to the manner of use given under rule 26B, impress by means of a franking meter device approved by the Stamp Commissioner on such instruments as the Stamp Commissioner may authorize, stamps of such value, size, pattern and colour as the Stamp Commissioner may authorize.

(2) The Stamp Commissioner may, in his discretion, grant a licence to any person for the purposes of subsection (4) of section 26 of the Law and of this rule in such form as the Stamp Commissioner may approve.

(3) A licence granted under paragraph (2) shall be subject to conditions, and shall be valid for such period as the Stamp Commissioner may see fit to insert therein, and shall not be transferable.

(4) The Stamp Commissioner or any officer authorized by him in writing shall, for the purpose of ascertaining that stamp duty is duly paid on all instruments to which this rule applies, have the right to inspect the books, records or documents of every person licensed under this rule.

(5) A licence granted under paragraph (2) may at any time be revoked or suspended by the Stamp Commissioner or surrendered by the person to whom it was granted.

(6) An application for a licence under paragraph (2) shall be in the form approved by the Stamp Commissioner and shall contain such information as he may require.

26B. (1) Applications to the Stamp Commissioner for the approval of a franking meter device shall be made by such person and in such manner as the Stamp Commissioner may require.

(2) The Stamp Commissioner may at any time withdraw his approval of any such device as aforesaid.

(3) The Stamp Commissioner may from time to time give directions to persons holding licences granted under rule 26A as to the manner of use of such device as aforesaid.

26C. (1) An approved franking meter device shall not be used for the purposes of rule 26A unless the meter has been set and sealed by the Stamp Commissioner or any person in the service or employment of the Income Tax, Stamp Duties and Estate Duties Office authorized by him.

(2) Meters shall be set and sealed at such place and time and at such intervals as the Stamp Commissioner may from time to time notify.

(3) No meter in a franking meter device shall be set for denoting payment of Stamp Duties unless payment of the appropriate amount has previously been made.



## (4) Where:

- (a) the licence issued to any person under rule 26A has expired and has not been renewed, or has been revoked or surrendered; or
  - (b) the Stamp Commissioner's approval of a franking meter device has been withdrawn; or
  - (c) a franking meter device has become unfit for use,
- the Stamp Commissioner may subject to the approval of the Minister repay to the person in cash the value of any unimpressed stamps (for which payment has been made) which any franking meter device that has been used by the person is capable of impressing at the time when such device is delivered for inspection to the Stamp Commissioner, together with an application for such payment.

(5) The Stamp Commissioner may make an allowance in resetting a franking meter device, for all stamped instruments which 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, or the said Commissioner, to the effect following:—

"I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undesignedly 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 make an allowance as aforesaid for such spoiled stamp but if the Stamp Commissioner shall be of opinion that such stamp is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of the Law, he may refuse to make the allowance as aforesaid; 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".

Dated at Kingston this 16th day of February, 1967.

No. 423/01

D. B. SANGSTER,  
Minister of Finance





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

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143

Vol. XC

FRIDAY, MARCH 31, 1967

No. 34

No. 69

3—3

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

**THE STAMP DUTY (AMENDMENT) RULES, 1967**

In exercise of the powers conferred on the Minister by section 7 of the Stamp Duty Law, the following Rules are hereby made:—

1. These Rules may be cited as the Stamp Duty (Amendment) Rules, 1967, and shall be read and construed as one with the Stamp Duty Rules, 1959 (hereinafter referred to as the principal Rules) and all amendments thereto.
2. Rule 3 of the principal Rules is hereby revoked and the following substituted therefor—

“3. The Stamp Office shall be open to the public on a Saturday (Not being a Public General Holiday) from 10.00 a.m. to 12 noon, and on all other days (not being Good Friday, Sunday or a Public General Holiday) from 10.00 a.m. to 3.00 p.m.”.
3. Rule 4 of the principal Rules is hereby amended by deleting the words “or adhesive stamps” and substituting therefor the words “stamps or stamped papers”.
4. Rule 11 of the principal Rules is hereby revoked.
5. Rule 13 of the principal Rules is hereby amended by deleting the words “Accountant General in the Bank of Nova Scotia” and substituting therefor the words “Collector General or Paymaster, as the case may be”.



6. Rule 14 of the principal Rules is hereby revoked.

7. Rule 20 of the principal Rules is hereby amended by deleting the words "adhesive stamps,".

8. Rule 21 of the principal Rules is hereby revoked.

9. The principal Rules are hereby amended by inserting next after rule 26 the following as rules 26A, 26B and 26C, respectively—

"26A. (1) Subject to the provisions of rules 26B and 26C a person holding a valid licence under paragraph (2) may, in accordance with any directions as to the manner of use given under rule 26B, impress by means of a franking meter device approved by the Stamp Commissioner on such instruments as the Stamp Commissioner may authorize, stamps of such value, size, pattern and colour as the Stamp Commissioner may authorize.

(2) The Stamp Commissioner may, in his discretion, grant a licence to any person for the purposes of subsection (4) of section 26 of the Law and of this rule in such form as the Stamp Commissioner may approve.

(3) A licence granted under paragraph (2) shall be subject to conditions, and shall be valid for such period as the Stamp Commissioner may see fit to insert therein, and shall not be transferable.

(4) The Stamp Commissioner or any officer authorized by him in writing shall, for the purpose of ascertaining that stamp duty is duly paid on all instruments to which this rule applies, have the right to inspect the books, records or documents of every person licensed under this rule.

(5) A licence granted under paragraph (2) may at any time be revoked or suspended by the Stamp Commissioner or surrendered by the person to whom it was granted.

(6) An application for a licence under paragraph (2) shall be in the form approved by the Stamp Commissioner and shall contain such information as he may require.

26B. (1) Applications to the Stamp Commissioner for the approval of a franking meter device shall be made by such person and in such manner as the Stamp Commissioner may require.

(2) The Stamp Commissioner may at any time withdraw his approval of any such device as aforesaid.

(3) The Stamp Commissioner may from time to time give directions to persons holding licences granted under rule 26A as to the manner of use of such device as aforesaid.

26C. (1) An approved franking meter device shall not be used for the purposes of rule 26A unless the meter has been set and sealed by the Stamp Commissioner or any person in the service or employment of the Income Tax, Stamp Duties and Estate Duties Office authorized by him.

(2) Meters shall be set and sealed at such place and time and at such intervals as the Stamp Commissioner may from time to time notify.

(3) No meter in a franking meter device shall be set for denoting payment of Stamp Duties unless payment of the appropriate amount has previously been made.



## (4) Where:

- (a) the licence issued to any person under rule 26A has expired and has not been renewed, or has been revoked or surrendered; or
  - (b) the Stamp Commissioner's approval of a franking meter device has been withdrawn; or
  - (c) a franking meter device has become unfit for use,
- the Stamp Commissioner may subject to the approval of the Minister repay to the person in cash the value of any unimpressed stamps (for which payment has been made) which any franking meter device that has been used by the person is capable of impressing at the time when such device is delivered for inspection to the Stamp Commissioner, together with an application for such payment.

(5) The Stamp Commissioner may make an allowance in resetting a franking meter device, for all stamped instruments which 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, or the said Commissioner, to the effect following:—

"I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undesignedly 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 make an allowance as aforesaid for such spoiled stamp but if the Stamp Commissioner shall be of opinion that such stamp is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of the Law, he may refuse to make the allowance as aforesaid; 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."

Dated at Kingston this 16th day of February, 1967.

No. 423/01

D. B. SANGSTER,  
Minister of Finance

No. 85

### CORRIGENDUM

Notice No. 69 in Gazette (Proclamations, Rules and Regulations) No. 28 of the 17th March, 1967, and Notice No. 69 in Gazette (Proclamations, Rules and Regulations) No. 31 of the 23rd March, 1967, should each be amended by deleting:—

(1) Paragraph 5 and substituting therefor the following—

" 5. Rule 13 of the principal Rules is hereby amended by deleting the words "Accountant General in the Bank of Nova Scotia" and substituting therefor the words "Collector General or Paymaster, as the case may be". "



- (2) Paragraph (5) of Rule 26c appearing in paragraph 9 of the Notice, and substituting therefor the following—

“(5) The Stamp Commissioner may make an allowance in resetting a franking meter device, for all stamped instruments which 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, or the said Commissioner, to the effect following:—

“I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undesignedly 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 make an allowance as aforesaid for such spoiled stamp but if the Stamp Commissioner shall be of opinion that such stamp is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of the Law, he may refuse to make the allowance as aforesaid; 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.”.

No. 423/01