

Revenues
Stamp Office Acts

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JAMAICA.

no: 4266 *Jan 24/59* *Cap 80*

W. Stewart

I, The Honorable WALTER GEORGE STEWART, Secretary and Notary Public of this Her Majesty's Island of Jamaica, duly admitted, allowed, and sworn,

DO HEREBY CERTIFY and make known to all to whom these Presents shall come, or may in any wise concern, that the Printed Document hereunto annexed is a True Copy of an Act of the Governor, Legislative Council, and Assembly of this Her Majesty's said Island, intituled

"An Act to repeal the Second Section of the Twentieth Victoria Chapter Twenty three for amending "The Stamp Duty Act 1855" and to make other provisions in law thereof"



PASSED the Legislature on the *Twenty first* day of *December* 185*8*, as the same remains of Record in this my Office of Secretary of the said Island, I having carefully compared and examined the same.



DONE AND PERFORMED in my Office of Secretary of the said Island, at Saint Jago de la Vega, the *twelfth* day of *February*, Annoque Domini, 185*9*

W. Stewart Sec & Notary

No 4266

JAMAICA, *es.*

C A P. XXX.

An act to repeal the second section of the twentieth Victoria, chapter twenty three, for amending the "Stamp Duty Act, 1855," and to make other provisions in lieu thereof.

WHEREAS it is necessary to check, as far as possible, the ^{frauds} frauds committed against the public revenue derived from stamp duties: *Be it enacted by the governor, legislative council and assembly of this island, and by the authority of the same, as follows—*

*First—*The second section of the act of the twentieth Victoria, chapter twenty three, for amending the "Stamp Duty Act, 1855" ^{20th of 20 Vic. cap. 23 1856} eighteen Victoria, chapter twenty seven, is hereby repealed.

*Second—*It shall not be lawful to draw, accept, or endorse, or ^{impressed stamp dis-} ^{closed summary in} ^{article 2000.} subscribe, write, or make use of any bill of exchange, bill of lading, or receipt for money on any paper or other substance not impressed with the amount or value of the respective stamp duties which any such bill of exchange, bill of lading, or receipt respectively, is, or shall be by any acts now or hereafter to be in force required to bear; and any bill of exchange, bill of lading, or receipt for money drawn, accepted, endorsed, subscribed, or written on any paper or other substance not impressed with such respectively required stamp duties, shall not be admissible in evidence in any court, or in any proceedings whatsoever.

Third—

Impressed stamps re-
quired for all deeds
or instruments on
which duty shall be
paid one shilling.

Third—No deed, writing, or instrument whatsoever, which is required to bear stamp duty or duties to an amount or value exceeding one shilling, shall be written on paper, parchment, or vellum not impressed with the respective stamp duty or duties required by law at the time of its preparation; nor shall any such deed, writing, or instrument written or executed contrary to this enactment, be admissible in evidence in any court or in any proceedings whatsoever.

Adhesive stamps may
be used where value
does not exceed one
shilling.

Fourth—In every case in which any stamp duty not exceeding the amount or value of one shilling, is by any act now or hereafter to be in force, required to be impressed upon or borne by any instrument (except any bill of exchange, bill of lading, or receipt for money) it shall be lawful for the person signing or executing such instrument, to apply thereto one or more adhesive stamps equal in amount to the stamp duty which such instrument shall by law be required to bear in lieu of such impressed stamps.

The provisions of
stamp duty act, by
which adhesive
stamps

Fifth—The several provisions, regulations, enactments, and penalties, in respect to impressed and adhesive stamps respectively contained in, or imposed by the said STAMP DUTY ACT 1835, and the act of the twenty first Victoria, chapter thirty eight, for amending the last mentioned act, so far as the same respectively are applicable, are herein incorporated, and shall be read as enactments or parts of this act.

Not to apply to in-
struments already ex-
ecuted.

Sixth—Nothing in this act contained shall apply to instruments executed and proved before the passing of this act.

Not to come into op-
eration until the first
day of March 1859.

Seventh—This act shall not come into operation until the first day of March, one thousand eight hundred and fifty nine.

Passed the assembly, the 30th. day of December, 1858.

C. McLARTY MORALES, *Speaker*.

Passed the legislative council, this 30th. day of December, 1858.

W. G. STEWART, *Clerk to the Legislative Council*.

I consent, this 31st day of December, 1858.

C. H. DARLING.

VERA COPIA EXTUR.

W. G. Stewart

No: 4645



JAMAICA—N^o 33 OF 1868.

A Law to Provide for the Collection of certain Duties by Means of Stamps. [1st September, 1868.]

BE it enacted by the governor of Jamaica, with the advice and consent of the legislative council thereof, as follows:

First—This law may, for any purpose, be cited as "The Stamp Duty Law, 1868."

Second—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 the schedule to this law annexed, the several duties therein respectively specified.

Duties to be raised in force in this law.

APPOINTMENT AND DUTIES OF OFFICERS IN THE STAMP DEPARTMENT.

Third—The present commissioner of stamps shall, without any new appointment, be the commissioner of stamps under this law, and shall hold his office during pleasure; and on the removal, death, resignation, or other vacancy in the said office, the governor may nominate and appoint a successor to such office, who shall have the like powers, authorities, and duties.

Present stamp commissioner to be appointed, his office being during pleasure.

Fourth—It shall be lawful for the governor to nominate and appoint a clerk in the office of the treasurer, to attend in the stamp office, and to be present with the commissioner of stamps at the time of the delivery out of adhesive stamps, and the impressing of other stamps, and to perform the several other duties hereinafter in this law mentioned.

Governor to appoint a clerk in the treasurer's office to act with commissioner.

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JAMAICA—LAW 38 OF 1872.

A Law to Amend "the Stamp Duty Law, 1868."

WHEREAS it is desirable to amend "the Stamp Duty Law, 1868," (Law 33 of 1868): Be it enacted by the governor of Jamaica, with the advice and consent of the legislative council thereof, as follows:

Preamble.

1—On and after a day to be fixed by the governor, all impressed stamps issued from the stamp office shall, prior to such issue, be counterstamped and recorded in the office of the treasurer with such counterstamp die, and in such manner as the revenue commissioner may direct: Provided, that six calendar months' notice of such day shall first have been given by publication in the "Jamaica Gazette."

Impressed stamps to be counter-stamped:

six months notice.

2—It shall be lawful for the governor to appoint such clerks and other officers in the treasury and stamp office as are necessary for the purposes of this Law, and the said clerks and other officers shall hold office during pleasure.

Power to appoint additional clerks.

3—No instrument executed on or after the day to be fixed as aforesaid, by the governor, which instrument is liable to stamp duty that may not be denoted by adhesive stamps, shall be deemed duly stamped unless counterstamped as hereinbefore provided.

Instrument not duly stamped unless counterstamped.

4—During one calendar month from the day, inclusive of such day, to be fixed as aforesaid by the governor, all persons having in their possession blank paper, or blank printed forms, or blank instruments of any kind upon which, under any act or law of Jamaica, stamps shall have been impressed prior to such day to be fixed as aforesaid by the governor, shall, on delivery of the same to the stamp commissioner, be entitled to have them counterstamped, free of charge, in the office of the treasurer as aforesaid.

Power to counter-stamp blank stamps previously impressed.

5—All stamp duties imposed by Law 33 of 1868 upon a commission of custos rotularum, and upon a commission or writ of association for magistrates, and each nomination therein, and upon all other honorary appointments, are hereby repealed.

Stamps on certain commissions, &c. repealed.

6—The following stamp duties are hereby imposed on leases of lands or hereditaments leased at a yearly rent of less than twenty pounds, whether such rent be or be not in addition to payment of any sum of money by way of fine, premium, or other gross sum, such

Stamps on leases at small rents.