

TRINIDAD AND TOBAGO.

No. 34. —1922.

I ASSENT,

[L.S.]

S. H. WILSON,
Governor.

24th November, 1922.

AN ORDINANCE to amend the Stamp Duty
Ordinance, 1908.

[*1st January, 1923.*]

BE it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Stamp Duty (Amendment) Ordinance, 1922, and shall be read as one with the Stamp Duty Ordinance, 1908, hereinafter called the Principal Ordinance. Short title.
Construction.
(28-1908)

2. The following shall be read as section 35 of the Principal Ordinance:— Admission as
a Solicitor.

35. The Stamp duty on the admission of any person as a Solicitor in the Supreme Court shall be denoted on the certificate of the Committee referred to in section 16 of the Solicitors Ordinance, 1912.

[*Price 6d.*]

Use of
adhesive
stamps on
bills and
notes.

3. Sub-section (1) of section 41 of the Principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

- (1) The fixed duty of twopence on a bill of exchange payable on demand or at sight or on presentation or within three days after date or sight and drawn in the Colony may be denoted by an adhesive stamp which shall be cancelled by the person by whom the bill is signed before he delivers it out of his hands, custody or power.

Bill presented
for payment
unstamped.

4. Sub-section (2) of section 44 of the Principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

- (2) Provided that if any bill of exchange payable on demand or at sight or on presentation, or within three days after date or sight is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of the value of twopence, and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and available.

Amendment
of s. 63 of
Ord. 28-1908.

5. Section 63 of the Principal Ordinance is hereby amended by substituting the words "one shilling" for the word "sixpence."

Time for
recovery of
penalties.

6. The following shall be read as sub-section (3) of section 94 of the Principal Ordinance :—

- (3) Proceedings for penalties not exceeding fifty pounds may be taken at any time within twelve months from the time when the cause of complaint arose.

7. The Schedule to the Principal Ordinance is hereby repealed, and in lieu thereof shall be substituted the Schedule to this Ordinance. Schedule of duties.

8. The Stamp Duty (Amendment) Ordinance, 1908, (47-1908), the Stamp Duty (Amendment) Ordinance, 1913, (26-1913), the Stamp Duty Ordinance, 1920, (3-1920), the Stamp Duty (Amendment) Ordinance, 1921, (2-1921), and the Stamp Duty (Amendment) (No. 2) Ordinance, 1921, (58-1921) are hereby repealed. Repeal.

9. This Ordinance shall commence on the 1st day of January, 1923. Commencement.

SCHEDULE.

STAMP DUTIES ON INSTRUMENTS.

	Duty.
	£ s. d.
ADMISSION of any person as a Solicitor in the Supreme Court And <i>see</i> section 35.	...25 0 0

AGREEMENT, or any memorandum of an Agreement, under hand only, and not otherwise specifically charged with any duty, whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument, not made by a public officer officially ...	... 0 0 6
And <i>see</i> sections 36 and 37.	

EXEMPTIONS.

1. Agreement or Memorandum the subject matter whereof is not of the value of £5.
2. Agreement or Memorandum for the hire of any labourer, artificer or menial servant.
3. Agreement, Letter or Memorandum made for or relating to the sale of any goods, wares or merchandize.
4. Agreement or Memorandum made between the master and mariners of any ship or vessel for wages on any voyage coastwise.
5. Agreement under the Agricultural Contracts Ordinance, No. 67.
6. Advance Note under the Farmers' Advances Ordinance, 1913.
7. Agreement as to travelling expenses of workmen under Ordinance 18-1919.

APPOINTMENT of a new Trustee, and appointment in execution of a power of any property, or of any use, share or interest in any property, by any instrument not being a Will 0 10 0
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EXEMPTION.

Appointments under the Savings Bank Ordinance.

APPRAISEMENT or valuation of any property, or of any interest therein, £ s. d.
or of the annual value thereof, or of any dilapidations, or of any
repairs wanted, or of the materials and labour used or to be used
in any building, or of any artificer's work whatsoever.

Where the amount of the appraisal or valuation does not						
exceed	...	...	£ 5	...	...	0 0 3
Exceeds £ 5 and does not exceed	£ 10	...	£ 10	...	...	0 0 6
Do. £ 10	do.	£ 20	...	...	...	0 1 0
Do. £ 20	do.	£ 30	...	...	...	0 1 6
Do. £ 30	do.	£ 40	...	...	...	0 2 0
Do. £ 40	do.	£ 50	...	...	...	0 2 6
Do. £ 50	do.	£100	...	...	...	0 5 0
Do. £100	do.	£200	...	...	...	0 10 0
Do. £200	do.	£500	...	...	...	0 15 0
Do. £500	...	...	...	...	...	1 0 0

And see section 38.

EXEMPTIONS.

1. Appraisal or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law.
2. Appraisal or valuation of any property made for the purpose of ascertaining the legacy or succession or estate duty payable in respect thereof.
3. Appraisal or valuation by valuers nominated under the Land Acquisition Ordinance.

ARTICLES OF CLERKSHIP whereby any person first becomes bound to serve as a clerk in order to his admission as a Solicitor in the Supreme Court ... 80 0 0

ARTICLES OF CLERKSHIP, whereby any person having been before bound to serve as a clerk in order to his admission in the Supreme Court and not having completed his service so as to be entitled to such admission, becomes bound afresh for the same purpose ... 0 10 0

AWARD—Where the amount or value of the matter in dispute does						
not exceed	...	...	£ 5	...	...	0 0 2
Exceeds £ 5 and does not exceed	£ 10	...	£ 10	...	...	0 0 6
Do. £ 10	do.	£ 20	...	...	...	0 1 0
Do. £ 20	do.	£ 30	...	...	...	0 1 6
Do. £ 30	do.	£ 40	...	...	...	0 2 0
Do. £ 40	do.	£ 50	...	...	...	0 2 6
Do. £ 50	do.	£ 100	...	...	...	0 5 0
Do. £100	do.	£ 200	...	...	...	0 10 0
Do. £200	do.	£ 500	...	...	...	0 15 0
Do. £500	do.	£ 750	...	...	...	1 0 0
Do. £750	do.	£1,000	...	...	...	1 3 0
And where it exceeds	...	£1,000	...	...	...	2 0 0

BILL OF EXCHANGE, Cheque or Order, payable on demand or at sight, or on presentation, or within three days after date or sight ... 0 0 2

EXEMPTION.

Cheques issued by the Receiver-General or a Sub-Receiver.

BILL OF EXCHANGE of any other kind whatsoever (except a Bank Note) £ s. d.
and Promissory Note of any kind whatsoever (except a Bank
Note)—drawn or expressed to be payable or actually paid or
endorsed, or in any manner negotiated in the Colony ;

Where the amount or value of the money for which the Bill or note is drawn or made does not exceed £10 ...	...	0	0	2
Exceeds £ 10 but does not exceed £ 20 ...	...	0	0	4
Do. £ 20 do. £ 50 ...	...	0	0	6
Do. £ 50 do. £100 ...	...	0	1	0
Exceeds £100, for every £100, and also for every fractional part of £100, of such amount or value ...	...	0	1	0

And see sections 39-45.

EXEMPTIONS.

1. Letter of credit granted in the Colony authorizing drafts to be drawn out of the Colony payable in the Colony.
2. Coupon or warrant for interest attached to and issued with any security.
3. Order for the transmission of money through the Post Office.
4. Draft or Order or Receipt given by or to a Registered Friendly Society or branch in respect of money payable by virtue of its rules or of Ordinance 45—1917.

BILL OF LADING of or for goods, merchandize, or effects to be exported 0 0 6
And see section 47.

BILL OF HEALTH in the case of vessels under 60 tons net register ... 0 1 0

BILL OF HEALTH in the case of vessels over 60 tons net register ... 0 5 0
And see section 46.

BOND, Covenant or Instrument of any kind whatsoever, whether by way of principal or collateral security for the payment of money, where the total value of the amount secured either payable in one sum or in instalments does not exceed £100 ... 0 1 0

Where it exceeds £100, for every additional £50 or part of £50... 0 0 9

Where the payment is to continue for a term of life or any other indefinite period, for every £10 and for every fractional part of £10 of the annuity or sum annually payable ... 0 0 6

BOND for obtaining Letters of Administration ... 0 5 0

BOND with a penalty for the performance of any obligation other than specifically herein provided for

The same *ad valorem* duty as a bond for the amount of the penalty.

BOND given pursuant to the directions of any Ordinance, or by the direction of the Receiver-General or the Collector or Sub-Collector of Customs, or any of their officers, for or in respect of any of the duties of Customs or Excise, or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto ;

Where the penalty of the bond does not exceed £200 ...

The same *ad valorem* duty as a bond for the amount of the penalty.

And in any other case ... £0 5 0

BOND of any kind whatsoever not specifically charged with any duty £ s. d.
0 10 0

EXEMPTION.

Bond by public officer in respect of the execution of his duty.

Bond given to or on account of a registered Friendly Society, or by the Treasurer or other officer thereof.

Bond given for the payment of estate duty.

CHARTER-PARTY, or any agreement or contract for the charter of any ship or vessel 0 5 0

And see sections 48-50.

CONVEYANCE or transfer whether on sale or otherwise :

Of any stock or funded debt or shares of any Company or Corporation.

For every £100 and also for any fractional part of £100 of the nominal amount transferred 0 5 0

CONVEYANCE or transfer on sale of any property :

Where the amount or value of the consideration for the sale does not exceed £10 0 2 0

Exceeds £ 10 and does not exceed £ 20 0 3 6

Do. £ 20 do. do. £ 50 0 10 0

Do. £ 50 do. do. £100 1 0 0

Do. £100 do. do. £150 1 10 0

Do. £150 do. do. £200 2 0 0

Do. £200 do. do. £250 2 10 0

Do. £250 do. do. £300 3 0 0

Do. £300, for every £50, and also for any fractional part of £50, of such amount or value 0 10 0

Provided that only half the above rates of duty shall be payable where the amount or value of the consideration for the sale does not exceed three hundred pounds and the instrument contains a statement to be made by the conveyancer certifying that the transaction thereby effected does not form part of a larger transaction or of a series of transactions in respect of which the amount or value, or the aggregate amount or value, of the consideration exceeds three hundred pounds.

And see sections 51-56.

EXEMPTION.

Crown Grant of land.

COVENANT.—Any separate deed of covenant (not being an instrument chargeable with *ad valorem* duty as a conveyance on sale or mortgage) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or the production of the muniments of title relating thereto, or to all or any of the matters aforesaid ;

Where the *ad valorem* duty in respect of the consideration or mortgage money does not exceed ten shillings

{ A duty equal to the amount of such *ad valorem* duty.

In any other case £ s. d.
... 0 10 0

DEEDS of any kind whatsoever not otherwise mentioned in this Schedule ... £. s. d. 0 10 0

DUPLICATE or counterpart of any instrument chargeable with any duty ... (The same duty as the original instrument.)

And see section 58.

EXCHANGE, PARTITION OR DIVISION.-- £. s. d.

Instrument effecting, if not otherwise charged by this Ordinance 0 10 0

And see section 59.

LEASE—(1) For any definite term or for any indefinite term—

Of any lands or hereditaments

Where the consideration, or any part of the consideration, moving either to the lessor or any other person, consists of money, stock or security, not being by way of rent.

In respect of such consideration ...

(The same duty as a conveyance on a sale for the same consideration.)

Where the consideration or any part of the consideration, is any rent,

In respect of such consideration.

If the rent, whether reserved as a yearly rent or otherwise, is at a rate or average rate :

	<i>If the term does not exceed 35 years, or is indefinite.</i>	<i>If the term exceeds 35 years, but does not exceed 100 years.</i>	<i>If the term exceeds 100 years.</i>
Not exceeding £ 5 per annum ...	£ 0 1 0	£ 0 6 0	£ 0 12 0
Exceeding £ 5 and not exceeding £ 10	0 2 0	0 12 0	1 4 0
Do. £10 do. £ 15	0 3 0	0 18 0	1 16 0
Do. £15 do. £ 20	0 4 0	1 4 0	2 8 0
Do. £20 do. £ 25	0 5 0	1 10 0	3 0 0
Do. £25 do. £ 50	0 10 0	3 0 0	6 0 0
Do. £50 do. £ 75	0 15 0	4 10 0	9 0 0
Do. £75 do. £100	1 0 0	6 0 0	12 0 0
Exceeding £100 for every full sum of £ 50 and also for any fractional part of £ 50 thereof ...	0 10 0	3 0 0	6 0 0

(2) Of any other kind whatsoever not hereinbefore described... £. s. d. 1 0 0

EXEMPTIONS.

Leases for any definite term less than a year

(1) Of any dwelling-house or tenement or part of a dwelling-house or tenement at a rent not exceeding the rate of £10 per annum.

(2) Of any furnished dwelling-house or apartments.

And see sections 60-63,

	£	s.	d.
LETTER or Power of Attorney, Mandate or other instrument in the nature thereof.			
(1) For the sole purpose of authorising the payment of money at the Colonial Treasury by the Receiver-General	0	1	0
(2) For the sole purpose of authorising the payment or receipt of money other than by the Receiver-General	0	2	6
(3) In any other case	0	10	0

EXEMPTIONS.

1. Letter of Attorney authorising the receipt of money deposited in the Government Savings Bank.
2. Letter of Attorney authorising the receipt of any sum of money not exceeding two pounds.
3. Letter or Power of Attorney granted by any person as Trustee for the transfer of any money of a Registered Friendly Society or branch invested in his name in Public funds.

And see section 74.

LICENCE to practise as a Solicitor and Conveyancer 4 0 0

MORTGAGE, Bond, Debenture, Covenant, Bill of Sale or Warrant of Attorney to confess and enter up judgment:

(1) Being the only or principal or primary security for the payment or repayment of money not exceeding £ 25	...	0	0	6
Exceeding £ 25 and not exceeding	...	50	...	0 1 3
Do. 50 do. ..	...	100	...	0 2 6
Do. 100 do. ..	...	150	...	0 3 9
Do. 150 do. ..	...	200	...	0 5 0
Do. 200 do. ..	...	250	...	0 6 3
Do. 250 do. ..	...	300	...	0 7 6
Do. 300 For every £50, and also for every fractional part of £50, of such amount	...	0	1	3

- (2) Being a collateral or auxiliary, or additional, or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped:

For every £100, and also for any fractional part of £100 of the amount secured 0 0 6

- (3) Transfer or assignment of a mortgage, bond, debenture or covenant, or of any money or stock secured by such instrument, or by any Warrant of Attorney to enter up judgment, or by any judgment:

For every £100, and also for any fractional part of £100, of the amount transferred or assigned 0 0 6

And also where any further money is added to the money already secured

{ The same duty as a principal security for such further money.

	£	s.	d.
(4) Re-conveyance, Release, Discharge, Surrender, Warrant to vacate, or Renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured : For every £100, and also for any fractional part of £100, of the total amount or value of the money at any time secured ... And see sections 64-66.	0	0	6
EXEMPTIONS.			
Debenture or certificate for drawback of Customs Revenue.			
NOTARIAL act of any kind, not being a protest ... And see section 67.	0	1	0
NOTICE of exportation under a general bond for drawback of Customs duty by virtue of or in relation to any such notice, for every pound or part thereof ...	0	0	3
PARTITION, DIVISION OR EXCHANGE— See Exchange.			
PERMIT for the removal of Gunpowder ...	0	0	1
POLICY OF INSURANCE—			
Upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives :			
Where the sum insured does not exceed £10 ...	0	0	1
Exceeds £10 but does not exceed £25 ...	0	0	3
Exceeds £25 but does not exceed £500 :			
For every full sum of £50, and also for any fractional part of £50, of the amount insured ...	0	0	6
Exceeds £500, but does not exceed £1,000 :			
For every full sum of £100, and also for any fractional part of £100, of the amount insured ...	0	1	0
Exceeds £1,000 :			
For every full sum of £1,000, and also for any fractional part of £1,000, of the amount insured ...	0	10	0
POLICY OF INSURANCE—			
Against loss or damage by fire ... And see section 68.	0	1	0
POLICY OF SEA INSURANCE—			
For or upon any voyage,			
In respect of every full sum of £100, and in respect of any fractional part of £100 ...	0	0	3
For time—			
In respect of every full sum of £100, and in respect of any fractional part of £100,			
Where the insurance is made for any time not exceeding six months ...	0	0	3
Where the insurance is made for any time exceeding six months and not exceeding 12 months ...	0	0	6
But if the separate and distinct interest of two or more persons are insured by one policy for a voyage or for a time, then the duty of threepence or the duty of threepence or sixpence, as the case may require, shall be charged thereon in respect of every full sum of £100 and every fractional part of £100 thereby insured upon any separate or distinct interest.			
EXEMPTIONS.			
1. POLICY OF INSURANCE against accident and Policy of Insurance for any payment agreed to be made during the sickness of any person or his incapacity from personal injury.			

2. POLICY OF INSURANCE or appointment or revocation of appointment of agent, or other document required or authorised by Ordinance 45-1917 or by rules of a registered Friendly society or branch.

And see sections 69-73.

PROTEST of any Bill of Exchange or Promissory Note :

Where the duty on the Bill or Note does not exceed 1/-	{ The same duty as the Bill or Note. £ s. d. ... 0 1 0
In any other case	
RECEIPT given for, or upon the payment of, money amounting to £2 or upwards ... ..	... 0 0 2

EXEMPTIONS.

- (1) Receipt given for money deposited in any bank or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.
- (2) Acknowledgment by any banker of the receipt of any Bill of Exchange or Promissory Note for the purpose of being presented for acceptance or repayment.
- (3) Receipt for any money deposited in or withdrawn from the Government Savings Bank.
- (4) Receipt given for or upon the payment of any Taxes, Duties, Dues, or other moneys to or for the use of His Majesty or of the Port-of-Spain City Council or of any Municipal Corporation or of any other Local Authority.
- (5) Receipt given for the Return of any Duties of Customs upon certificates of over-payment of Duty.
- (6) Receipt given by an officer of any public department in the Colony for money paid where he derives no benefit therefrom.
- (7) Receipt for money paid into any Court of Justice under the provisions of any Ordinance or rule.
- (8) Receipt for any money paid into or withdrawn from the Crown Lands Department or Post Office.
- (9) Receipt given by any Bank on any lodgment by the Receiver-General to the credit of a Local Road Board or to any Government Department.
- (10) Receipts given by or to a registered friendly society by virtue of its rules.

And see sections 75-77.

RE-GRANT of forfeited lands under the Lands and Buildings Taxes Ordinance, 1920, or of lands Escheated to the Crown or of any beneficial interest in lands re-conveyed by the Crown.

If made for valuable consideration, the amount or value whereof exceeds £100	{ The same duty as a con- veyance on a sale for the same con- sideration. £ s. d. ... 0 5 0
And in all other cases	
SHARE WARRANT or stock certificate of any public company : For £10 or any part of £10 ... ..	... 0 0 3

And see sections 81-82.

SETTLEMENT.—Any instrument, whether voluntary or upon any good or valuable consideration, other than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or not, or to be laid out in the purchase of lands or other hereditaments or not), or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever :

	£	s.	d.
For every £100 and also for any fractional part of £100 of the amount or value of the property settled or agreed to be settled	0	5	0

EXEMPTION.

Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment, created by a previous settlement stamped with *ad valorem* duty in respect of the same property or by Will, where duty has been paid on the same property in respect of its devolution by the death of the testator.

And *see* sections 78-80.

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

Instruments for sale, transfer or other disposition either absolutely or by way of mortgage, or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel.

Bond given to the Marshal or any other person upon the replevy of any goods or chattels, and assignments of such bond.

Money or Postal Orders of any description issued or paid by the Postmaster-General of this Colony.

BANK NOTES issued under Ordinances Nos. 243 and 244.

Passed in Council this seventeenth day of November, in the year of Our Lord one thousand nine hundred and twenty-two.

JOHN DE NOBRIGA,
Acting Clerk of the Council.