

## TRINIDAD AND TOBAGO

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No. 8—1937.

I ASSENT,

M. FLETCHER,  
*Governor*

31st May, 1937.

3rd June, 1937.

AN ORDINANCE to amend the Stamp Duty Ordinance,  
Cap. 206.

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

Short title.

1. This Ordinance may be cited as the Stamp Duty  
(Amendment) Ordinance, 1937, and shall be read as one  
with the Stamp Duty Ordinance, hereinafter referred to  
as the Principal Ordinance.

Cap. 206, s. 5  
(1) amended.  
Additional  
power to make  
regulations.

2. Sub-section (1) of Section 5 of the Principal Ordinance  
is hereby amended by the addition thereto of the following  
paragraphs:—

(f) as to the assessment of duty by the Treasurer  
and the procedure to be followed by persons  
requiring such assessment ;

(g) for providing for any matters which are  
authorized by this Ordinance to be prescribed.

3. The following new heading and sections shall be inserted in the Principal Ordinance immediately after section 27 thereof :

Addition  
of Secs. 27A  
and 27B to  
Cap. 206.

*Adjudication Stamps.*

27A.—(1) Subject to such regulations as may be prescribed, the Treasurer may be required by any person to express his opinion with reference to any executed instrument upon the following questions :—

Assessment  
of duty by  
Treasurer.

- (a) Whether it is chargeable with any duty ;
- (b) With what amount of duty it is chargeable.

(2) The Treasurer may require to be furnished with an abstract of the instrument, and also with such evidence as he may deem necessary, in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein.

(3) If the Treasurer is of opinion that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(4) If the Treasurer is of opinion that the instrument is chargeable with duty, he shall assess the duty with which it is in his opinion chargeable, and when the instrument is stamped in accordance with the assessment it may be stamped with a particular stamp denoting that it is duly stamped.

(5) Every instrument stamped with the particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence, and available for all purposes notwithstanding any objection relating to duty.

(6) Provided as follows :

- (a) An instrument upon which the duty has been assessed by the Treasurer shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment.

- (b) Nothing in this section shall extend to any instrument chargeable with *ad valorem* duty, and made as a security for money or stock without limit; or shall authorize the stamping after the execution thereof of any instrument which by law cannot be stamped after execution.
- (c) A statutory declaration made for the purpose of this section shall not be used against any person making the same in any proceeding whatever, except in an enquiry as to the duty with which the instrument to which it relates is chargeable; and every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, be relieved from any fine or disability to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Ordinance to be stated therein.

Persons  
dissatisfied  
may appeal.

27B.—(1) Any person who is dissatisfied with the assessment of the Treasurer may, within twenty-one days after the date of the assessment, and on payment of duty in conformity therewith, appeal against the assessment to a Judge of the Supreme Court sitting in Chambers, and may for that purpose require the Treasurer to state and sign a case, setting forth the question upon which his opinion was required, and the assessment made by him.

(2) The Treasurer shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may within fifteen days thereafter be set down by him for hearing.

(3) Upon the hearing of the case the Judge shall determine the question submitted, and, if the instrument in question is in the opinion of such Judge chargeable with any duty, shall assess the duty with which it is chargeable.

(4) If it is decided by the Judge that the assessment of the Treasurer is erroneous, any excess of duty which may have been paid in conformity with the erroneous assessment, together with any fine or penalty which may have been paid in consequence thereof, shall be ordered by the Judge to be repaid to the appellant.

(5) The costs of and incident to an appeal shall be in the discretion of the Judge.

4. Section 28 of the Principal Ordinance is hereby repealed and replaced by the following :— Cap. 206, s. 28 replaced.

28.—(1) Upon the production of an instrument chargeable with any duty as evidence in any court of civil jurisdiction, or before any arbitrator, notice shall be taken by the Judge, Magistrate or arbitrator, of any omission or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the Court whose duty it is to receive or read the instrument, or to the arbitrator, of the amount of the unpaid duty, and the penalty payable on stamping the same, and of a further sum of Four Dollars and eighty cents, be received in evidence, saving all just exceptions on other grounds. Terms upon which instruments not duly stamped may be received in evidence.

(2) The officer, or arbitrator, receiving the duty and penalty shall give a receipt for the same, and shall communicate to the Treasurer the name or title of the cause or proceeding in which, and of the party from whom, he received the duty and penalty, and the date and description of the instrument, and shall pay over to the Treasurer the money received by him for the duty and penalty.

(3) On production to the Treasurer of any instrument in respect of which any duty or penalty has been paid, together with the receipt, the payment of the duty and penalty shall be denoted on the instrument.

(4) The decision of the Judge, Magistrate or Arbitrator as to the necessity or sufficiency of a stamp upon any document, or as to the amount payable as stamp duty thereupon, shall be final.

(5) Save as aforesaid, an instrument executed in any part of the Colony, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of the Colony, shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped.

Cap. 206,  
Secs. 30 and 31  
replaced.

Penalty on  
stamping  
instruments  
after  
execution.

5. Sections 30 and 31 of the Principal Ordinance are hereby repealed and replaced by the following :—

30.—(1) Except where otherwise provided in this Ordinance, any unstamped or insufficiently stamped instrument may be stamped by the Treasurer after the execution thereof in manner hereinafter provided :—

In the case of an instrument executed in the Colony—

(a) On payment within two months after its first execution, of the unpaid stamp duty ; or, if the instrument has been submitted for the opinion of the Treasurer in accordance with the provisions of this Ordinance within two months of its first execution, on payment of duty in accordance with the assessment of the Treasurer within fourteen days after notice of the assessment ;

(b) On payment within six months after its first execution—

if the unpaid stamp duty does not exceed One dollar and twenty cents, of the unpaid stamp duty and a penalty of One dollar and twenty cents ;

if the unpaid stamp duty exceeds One dollar and twenty cents but does not exceed Forty-eight dollars, of the unpaid stamp duty and a penalty equal to the amount of the unpaid stamp duty ;

if the unpaid stamp duty exceeds Forty-eight dollars, of the stamp duty together with a penalty of Forty-eight dollars and a further penalty of twenty-four cents for every Four dollars and eighty cents or part of Four dollars and eighty cents of the unpaid stamp duty exceeding Forty-eight dollars ;

- (c) On payment, after six months and within one year after its first execution, of the unpaid stamp duty and double the respective penalties aforesaid ;
- (d) On payment, after one year, of the unpaid stamp duty and the respective penalties mentioned in paragraph (b) aforesaid in respect of each period or part of a period of six months elapsing after the first execution of the said instrument ;
- (e) In the computation of penalties imposed by this sub-section, all instruments executed before the twenty-second day of February, 1905, shall be deemed to have been executed on that date.

(2) An unstamped or insufficiently stamped instrument which has been first executed out of the Colony shall, in relation to stamp duty, be deemed to have been first executed on the date of its receipt in the Colony. Execution out of Colony.

31. Notwithstanding any enactment to the contrary a bill of exchange which is presented for acceptance, or accepted, or payable, outside the Colony shall not be invalid by reason only that it is not stamped in accordance with the law for the time being in force relating to stamp duties, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty and penalties as provided by sections 28 and 30 of this Ordinance. Effect of non-compliance with stamp laws in case of certain bills of exchange.

6. Sub-section (1) of Section 39 of the Principal Ordinance is hereby amended by deleting the words " of four cents " in the first line and substituting therefor the word " payable ". Cap. 206, s. 39 (1) amended.

Cap. 206,  
s. 42 (2)  
amended.

7. Sub-section (2) of Section 42 of the Principal Ordinance is hereby amended by deleting the words " of four cents " in the fifth line and substituting therefor the following—  
" for the amount of the duty payable ".

Addition of  
Sec. 55A to  
Cap. 206.

8. The following new heading and section shall be inserted in the Principal Ordinance immediately after Section 55 thereof:—

*Gifts inter vivos.*

Stamp duty  
on gifts  
*inter vivos.*

55A.—(1) Any conveyance or transfer operating as a voluntary disposition *inter vivos* shall be chargeable with the like stamp duty as if it were a conveyance or transfer on sale, with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for the sale.

(2) Notwithstanding anything in section 27A of this Ordinance, the Treasurer may be required to express his opinion under that section on any conveyance or transfer operating as a voluntary disposition *inter vivos*, and no such conveyance or transfer shall be deemed to be duly stamped unless the Treasurer has expressed his opinion thereon in accordance with that section.

(3) Where any instrument is chargeable with duty both as a conveyance or transfer under this section and as a settlement under the heading " Settlement " in the Schedule to this Ordinance, the instrument shall be charged with duty as a conveyance or transfer under this section, but not as a settlement under the said Schedule.

(4) Any conveyance or transfer (not being a disposition made in favour of a purchaser or incumbrancer or other person in good faith and for valuable consideration) shall, for the purposes of this section, be deemed to be a conveyance or transfer operating as a voluntary disposition *inter vivos*, and (except where marriage is the consideration) the consideration for any conveyance or transfer shall not for this purpose be deemed to be valuable

consideration where the Treasurer is of opinion that by reason of the inadequacy of the sum paid as consideration or other circumstances the conveyance or transfer confers a substantial benefit on the person to whom the property is conveyed or transferred.

(5) A conveyance or transfer made for nominal consideration for the purpose of securing the repayment of an advance or loan or made for effectuating the appointment of a new trustee or the retirement of a trustee, whether the trust is expressed or implied, or under which no beneficial interest passes in the property conveyed or transferred, or made to a beneficiary by a trustee or other person in a fiduciary capacity under any trust, whether expressed or implied, or a disentailing assurance not limiting any new estate other than an estate in fee simple in the person disentailing the property, shall not be charged with duty under this section, and this sub-section shall have effect notwithstanding that the circumstances exempting the conveyance or transfer from charge under this section are not set forth in the conveyance or transfer.

9. The following section shall be inserted in the Principal Ordinance immediately after Section 72 thereof :—

Addition of  
Sec. 72A to  
Cap. 206.

*Letters or Powers of Attorney and Voting Papers.*

72A.—(1) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, and every voting paper, charged with duty, is to specify the day upon which the meeting at which it is intended to be used, is to be held, and is to be available only at the meeting so specified and any adjournment thereof.

Letter or  
Power of  
Attorney and  
Voting paper.

(2) The duty may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or power of attorney or voting paper charged with duty is not to be stamped after the execution thereof by any person. Provided that any such instrument which has been first executed at any place out of the Colony may be stamped after execution in accordance with sections 30 and 31 of this Ordinance.

(3) Every person who makes or executes, or votes, or attempts to vote, under or by means of any such letter or power of attorney or voting paper, not being duly stamped, shall incur a penalty not exceeding two hundred and forty dollars and every vote given or tendered under the authority or by means of the letter or power of attorney or voting paper, shall be void.

Addition to Section 92 of Cap. 206.

10. The following shall be added to and form part of sub-section (3) of Section 92 of the Principal Ordinance:—

Such proceedings may be conducted on behalf of the Treasurer by any person authorized in that behalf by writing under the hand of the Treasurer.

Schedule to Cap. 206 replaced.

11. The Schedule to the Principal Ordinance is hereby repealed and replaced by the Schedule to this Ordinance.

Repeals.

12. The following enactments are hereby repealed:—

Cap. 206, s 3 sub-secs. (2) and (3)

(1) Sub-sections (2) and (3) of Section 3 of the Principal Ordinance.

No. 12 of 1926.

(2) The Stamp Duty (Amendment) Ordinance, 1926.

No. 4 of 1929.

(3) The Stamp Duty (Amendment) Ordinance, 1929.

No. 13 of 1931.

(4) The Stamp Duty (Amendment) Ordinance, 1931.

No. 8 of 1932.

(5) The Stamp Duty (Amendment) Ordinance, 1932.

No. 36 of 1935. sec. 3(1).

(6) Paragraph (1) of Section 3 of the Cocoa Subsidy (Special Taxation) Ordinance, 1935.

SCHEDULE.

(Section 3.)

STAMP DUTIES ON INSTRUMENTS.

DUTY.

ADMISSION of any person as a Solicitor in the Supreme Court  
And see section 33.

\$ c.  
.... 120 00

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

12

And see sections 34 and 35.

EXEMPTIONS.

1. Agreement or Memorandum the subject matter whereof is not of the value of \$24.
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 merchandise.
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.
6. Advance Note under the Farmers' Advances Ordinance.
7. Agreement as to travelling expenses of workmen under the Labour Exchange Ordinance.

Cap. 134.  
Cap. 136.  
Cap. 149

	\$ c.
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	2 40

EXEMPTION.

No. 35 of 1935.

Appointments under the Savings Bank Ordinance.

APPRAISEMENT or valuation of any property, or of any interest therein, 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 \$24	6
Exceeds \$24 and does not exceed \$ 48	12
Do. \$ 48 do. \$ 96	24
Do. \$ 96 do. \$ 144	36
Do. \$ 144 do. \$ 192	48
Do. \$ 192 do. \$ 240	60
Do. \$ 240 do. \$ 480	1 20
Do. \$ 480 do. \$ 960	2 40
Do. \$ 960 do. \$ 2,400	3 60
Do. \$ 2,400	4 80

And see section 36.

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.

Cap. 168.

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	384 00
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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	2 40
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AWARD—Where the amount or value of the matter in dispute does not exceed \$24	04
Exceeds \$ 24 and does not exceed \$ 48	12
Do. \$ 48 do. \$ 96	24
Do. \$ 96 do. \$ 144	36
Do. \$ 144 do. \$ 192	48
Do. \$ 192 do. \$ 240	60
Do. \$ 240 do. \$ 480	1 20
Do. \$ 480 do. \$ 960	2 40
Do. \$ 960 do. \$ 2,400	3 60
Do. \$ 2,400 do. \$ 3,600	4 80
Do. \$ 3,600 do. \$ 4,800	5 52
And where it exceeds \$4,800	9 60

BILL OF EXCHANGE, Cheque, or Order, payable on demand or at sight, or on presentation, or within three days after date or sight	04
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EXEMPTION.

Cheques issued by the Treasurer or a Sub-Treasurer.

*Cheques issued by any person etc*

*Amended by sec: 29 of d: 8 of 1941*

	\$	c.
BILL OF EXCHANGE of any other kind whatsoever (except a Bank Note) 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 \$48	....	04
Exceeds \$ 48 but does not exceed \$ 96	....	08
Do. \$ 96 do. \$240	....	12
Do. \$240 do. \$480	....	24
Do. \$480, for every \$480, and also for every fractional part of \$480, of such amount or value	....	24

And see sections 37-43.

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 its rules or of the Friendly Societies Ordinance.

Cap. 286.

BILL OF HEALTH in the case of vessels under 60 tons net register	....	24
BILL OF HEALTH in the case of vessels over 60 tons net register.... And see section 44.	....	1 20
BILL OF LADING of or for goods, merchandise, or effects to be exported ... And see section 45.	....	12
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 \$480	....	24
Where it exceeds \$480, for every additional \$240 or part of \$240....	....	18
Where the payment is to continue for a term of life or any other indefinite period, for every \$48 and for every fractional part of \$48 of the annuity or sum annually payable	....	12
BOND for obtaining Letters of Administration	....	1 20
BOND with a penalty for the performance of any obligation other than specifically herein provided for	....	The same <i>ad valorem</i> duty as bond for the amount of the penalty.
BOND given pursuant to the directions of any Ordinance, or by the direction of the Treasurer 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 ;	....	The same <i>a valorem</i> duty as a bond for the amount of the penalty.
Where the penalty of the bond does not exceed \$960	....	....
And in any other case	....	\$1 20

BOND of any kind whatsoever not specifically charged with any duty ....	\$ c.
	2 40

## 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 ....	1 20
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And see sections 46-48.

CONVEYANCE or transfer of any stock or funded debt or shares of any company or corporation—

## (a) On sale—

Where the amount or value of the consideration for the sale does not exceed \$24	06
Exceeds \$ 24 and does not exceed \$ 48	12
Do. \$ 48 do. \$ 120	30
Do. \$ 120 do. \$ 240	60
Do. \$ 240 do. \$ 480	1 20
For every additional \$480 or part thereof	1 20

(b) By way of security: the same rates of duty as on a mortgage.

(c) By way of gift: the same rate of duty as on a conveyance or transfer on sale.

(d) To a residuary legatee when the stock, funded debt or shares form part of the residue divisible under a Will, or to a beneficiary under a will of a specific legacy, or being the property of a person dying intestate, to the party or parties entitled	24
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(e) In any other case not hereinbefore described	1 20
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CONVEYANCE or transfer on sale of any property:

Where the amount or value of the consideration for the sale does not exceed \$48	48
Exceeds \$ 48 and does not exceed \$ 96	84
Do. \$ 96 do. \$ 240	2 40
Do. \$ 240 do. \$ 480	4 80
Do. \$ 480 do. \$ 720	7 20
Do. \$ 720 do. \$ 960	9 60
Do. \$ 960 do. \$ 1,200	12 00
Do. \$ 1,200 do. \$ 1,440	14 40
Do. \$ 1,440 for every \$240, and also for any fractional part of \$240, of such amount or value	2 40

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 one thousand four hundred and forty dollars 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 one thousand four hundred and forty dollars.

And see sections 49-55.

## EXEMPTION.

Crown Grant of land.

CONVEYANCE or transfer operating as a voluntary disposition <i>inter vivos</i> .	The same duty as a conveyance on a sale, the value of the property conveyed or transferred being taken as the amount of the consideration
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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 two dollars and forty cents. } A duty equal to the amount of such *ad valorem* duty.

In any other case .... \$2 40

DEEDS of any kind whatsoever not otherwise mentioned in this Schedule .... \$2 40

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

And see section 56. \$ c.

EXCHANGE, PARTITION, OR DIVISION.—

Instrument effecting, if not otherwise charged by this Ordinance .... 2 40

And see section 57.

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 :

	If the term does not exceed 35 years, or is indefinite.	If the term exceeds 35 years but does not exceed 100 years.	If the term exceeds 100 years.
	\$ c.	\$ c.	\$ c.
Not exceeding \$24 per annum	24	1 44	2 88
Exceeding \$ 24 and not exceeding \$ 48	48	2 88	5 76
Do. \$ 48 do. .... \$ 72	72	4 32	8 64
Do. \$ 72 do. .... \$ 96	96	5 76	11 52
Do. \$ 96 do. .... \$ 120	1 20	7 20	14 40
Do. \$ 120 do. .... \$ 240	2 40	14 40	28 80
Do. \$ 240 do. .... \$ 360	3 60	21 60	43 20
Do. \$ 360 do. .... \$ 480	4 80	28 80	57 60
Exceeding \$480, for every full sum of \$240 and also for any fractional part of \$240 thereof	2 40	14 40	28 80

(2) Of any other kind whatsoever not hereinbefore described	....	\$	c.
		4	80

## 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 \$48 per annum.
2. Of any furnished dwelling-house or apartments.

And *see* sections 58-61.

LETTER or Power of Attorney, Mandate, or other instrument in the nature thereof—

(1) For the sole purpose of authorizing the payment of money at the Treasury by the Treasurer	....	....	....	24
(2) For the sole purpose of authorizing the payment or receipt of money other than by the Treasurer	....	....	....	60
(3) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more	....	....	....	02
(4) In any other case	....	....	....	2 40

## EXEMPTIONS.

1. Letter of Attorney authorizing the receipt of money deposited in the Post Office Savings Bank.
2. Letter of Attorney authorizing the receipt of any sum of money not exceeding nine dollars and sixty cents.
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.
4. Letter signed by a master, importer, exporter or ship's agent authorising some other person to sign any form required by the Customs laws and make declarations before the Collector of Customs and Excise on his behalf.

And *see* section 72.

LICENCE to practise as a Solicitor and Conveyancer	....	....	....	19 20
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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 \$120	....	....	....	12
Exceeding \$ 120 and not exceeding \$ 240	....	....	....	30
Do. \$ 240 do. \$ 480	....	....	....	60
Do. \$ 480 do. \$ 720	....	....	....	90
Do. \$ 720 do. \$ 960	....	....	....	1 20
Do. \$ 960 do. \$1,200	....	....	....	1 50
Do. \$1,200 do. \$1,440	....	....	....	1 80
Do. \$1,440, for every \$240, and also for every fractional part of \$240, of such amount	....	....	....	30
(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 \$480, and also for any fractional part of \$480, of the amount secured	....	....	....	12
Provided that the whole amount of duty payable under or by reference to this paragraph shall not exceed \$2.40.				

	\$	c.
(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 \$480, and also for any fractional part of \$480, of the amount transferred or assigned	....	12
And also where any further money is added to the money already secured		{ The same duty as a principal security for such further money.
(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:	\$	c.
For every \$480, and also for any fractional part of \$480, of the total amount or value of the money at any time secured	....	12
And see sections 62-64.		

EXEMPTIONS.

Debenture or certificate for drawback of Customs Revenue.

NOTARIAL Act of any kind, not being a protest	....	24
And see section 65.		

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	....	6
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PARTITION, DIVISION, OR EXCHANGE—  
See Exchange.

PERMIT for the removal of Gunpowder	....	2
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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 \$48	....	2
Exceeds \$48 but does not exceed \$120	....	6
Exceeds \$120 but does not exceed \$2,400:		
For every full sum of \$240, and also for any fractional part of \$240 of the amount insured	....	12
Exceeds \$2,400 but does not exceed \$4,800:		
For every full sum of \$480, and also for any fractional part of \$480, of the amount insured	....	24
Exceeds \$4,800:		
For every full sum of \$4,800, and also for any fractional part of \$4,800, of the amount insured	....	2 40
Against loss or damage by fire	....	24

And see section 66.

POLICY OF SEA INSURANCE—	\$ c.
For or upon any voyage, In respect of every full sum of \$480, and in respect of any fractional part of \$480—	6
For time—	
In respect of every full sum of \$480, and in respect of any fractional part of \$480....	6
Where the insurance is made for any time not exceeding six months	6
Where the insurance is made for any time exceeding six months and not exceeding 12 months	12
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 six cents or the duty of six cents or twelve cents as the case may require shall be charged thereon in respect of every full sum of \$480 and every fractional part of \$480 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 the Friendly Societies Ordinance or by rules of a registered Friendly society or branch

And see sections 67-71.

Cap. 286.

PROTEST of any Bill of Exchange or Promissory Note :

Where the duty on the Bill or Note does not exceed 24 cents....	}	The same duty as the Bill or Note.	
In any other case			24

RECEIPT given for, or upon the payment of, money amounting to \$9.60 or upwards	4
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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 Post Office 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 Treasurer 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.

11. Receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance.

And see sections 73-75.

Cap. 204

RE-GRANT of forfeited lands under the Lands and Buildings Taxes Ordinance, 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 \$480	....	....	....	....	}	The same duty as a conveyance on a sale for the same consideration.
And in all other cases	....	....	....	....		
SHARE WARRANT or stock certificate of any public company :	....	....	....	....		
For \$48 or any part of \$48	....	....	....	....		6

And see sections 79 and 80.

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 :

For every \$480, and also for any fractional part of \$480, of the amount or value of the property settled or agreed to be settled

1 20

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 76-78.

VOTING PAPER.—Any instrument for the purpose of voting by any person entitled to vote at any meeting of any body exercising a public trust, or of the shareholders, or members, contributors to the funds of any company, society or institution

2

Provided that on a poll being taken at any such meeting a paper used to record a vote by a person present at that meeting shall not be liable to duty.

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

Cap. 214.

Ord 40-1934

BANK NOTES and Currency Notes issued under the Bank Notes Ordinance and the Government Currency Notes Ordinance respectively.

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

Debentures issued in the Colony by the Government or by a Municipal Corporation, and instruments for sale or transfer of such debentures.

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.

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

Passed in Council this fourteenth day of May, in the year of Our Lord one thousand nine hundred and thirty-seven.

W. E. BOARDMAN,  
Clerk of the Council.