
1st Session First Legislature Trinidad and Tobago
11 Elizabeth II



TRINIDAD AND TOBAGO

Act No. 9 of 1962

[L.S.]

AN ACT to amend the Stamp Duty Ordinance.

[Assented to 30th August, 1962.]

BE IT ENACTED by The Queen's Most Excellent Majesty, ^{Enactment} by and with the advice and consent of the Senate and House of Representatives of Trinidad and Tobago, and by the authority of the same, as follows:

1. This Act may be cited as the Stamp Duty Ordinance Short Title (Amendment) Act, 1962.

Ch. 33. No. 4
Ordinance
amended

2. The Stamp Duty Ordinance is amended by inserting immediately after section 74 thereof, the following section:—

Receipts
to be
given

“74A. (1) Where a person receives payment, whether in whole or in part, for goods or services or in or towards satisfaction of any debt or demand in respect of any transaction undertaken for profit or of any transaction in the nature of commerce, and the payment is of an amount of \$5.00 or upwards, that person shall at the time of receiving payment, give a receipt to the person making the payment, whether a receipt is requested or not.

(2) The Governor may, from time to time, by order, declare that the provisions of subsection (1) of this section shall not apply to a person who receives payment in respect of those services or of those classes of transactions specified in the order.”

Section 75 of
Ordinance
amended

3. Section 75 of the Stamp Duty Ordinance is amended by inserting after paragraph (a) thereof, the following paragraph

“(aa) fails to give a receipt in accordance with subsection (1) of section 74A, or;”

Passed by the House of Representatives this third day of August, 1962.

J. P. OTTLEY

Clerk, House of Representatives (Acting)

Passed by this Senate the fourteenth day of August, 1962.

J. E. CARTER

Clerk of the Senate (Acting)