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Fifth Session Third Parliament Republic of Trinidad  
and Tobago

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REPUBLIC OF TRINIDAD AND TOBAGO

**Act No. 3 of 1991**

[L.S.]

AN ACT to amend the Stamp Duty Act, Chap. 76:01

*[Assented to 10th April, 1991]*

ENACTED by the Parliament of Trinidad and Tobago as Enactment  
follows:—

1. This Act may be cited as the Stamp Duty (Amendment) Short title  
Act, 1991.

First Schedule  
amended  
Chap. 76:01

2. The Stamp Duty Act (hereinafter referred to as "the Act") is amended in the First Schedule under the heading "Exemptions" by renumbering paragraph (l) as paragraph (n) and inserting immediately after paragraph (k) the following new paragraphs—

Chap. 73:01  
L.N. No. 62  
of 1981

Fifth  
Schedule

"(l) goods of Common Market Origin as determined under the Customs Act and Regulations made under section 13 of the Act, and produced in any of the States listed in the Fifth Schedule, which Schedule the Minister may by Order amend;

(m) goods consigned from a Member State of the Caribbean Community and treated by Trinidad and Tobago as being of Common Market Origin under paragraph 10 of Article 14 of the Annex to the Treaty establishing the Caribbean Community done at Chaguaramas on the 4th day of July, 1973, on the condition that, in respect of that Member State, there exists reciprocity in relation to stamp duty treatment of such goods consigned from Trinidad and Tobago."

Fifth  
Schedule  
inserted

3. The Act is amended by inserting immediately after the Fourth Schedule the following new Schedule—

"FIFTH SCHEDULE

(First Schedule)

*List of States*

Antigua/Barbuda  
Barbados  
Dominica  
Grenada  
Guyana  
Jamaica  
Montserrat  
St. Lucia  
St. Vincent and the Grenadines".

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Passed in the House of Representatives this 28th day of December, 1990.

R. CUMBERBATCH  
*Acting Clerk of the House*

Passed in the Senate this 29th day of January, 1991.

J. SAMPSON  
*Acting Clerk of the Senate*

Senate Amendments agreed to by the House of Representatives this 8th day of February, 1991.

R. CUMBERBATCH  
*Acting Clerk of the House*