

TRINIDAD AND TOBAGO.

Stamp duty.

No. 1.—1905.

20th February.

AN ORDINANCE to amend the Stamp Ordinance 1899.
(21—1899.)

Repealed 28/1/1908

[L.S.]

H. M. JACKSON,
GOVERNOR

22nd February, 1905.

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 Ordinance 1905. It shall be read as one with the Stamp Ordinance 1899. On the coming into force of the revised Ordinances this Ordinance shall be read as one with number 209 thereof.

Short title.
Construction.

2. Any unstamped or insufficiently stamped instrument other than a receipt, bill of exchange, promissory note or other negotiable security, may be stamped by the Receiver-General after the execution thereof in manner hereinafter provided:

Stamping after
execution.

In the case of an instrument executed in the Colony on or after the date of the commencement of this Ordinance:

(a.) On payment within two months after its first execution, of the unpaid stamp duty.

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

If the unpaid stamp duty does not exceed five shillings, of the unpaid stamp duty and a penalty of five shillings ;

If the unpaid stamp duty exceeds five shillings but does not exceed ten pounds, of the unpaid stamp duty and a penalty equal to the amount of the unpaid stamp duty ;

If the unpaid stamp duty exceeds ten pounds, on payment of the stamp duty together with a penalty of ten pounds and a further penalty of one shilling for every pound or part of a pound of the unpaid stamp duty exceeding ten pounds ;

(c.) On payment 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 (b) aforesaid in respect of each period or part of a period of six months elapsing after the first execution of the said instrument.

Provided that an instrument executed before the commencement of this Ordinance shall in relation to this Ordinance be deemed to have been first executed on the day this Ordinance commenced.

Execution out
of Colony.

3. 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.

Where land
partly under
Real Property
Ordinance.

4.—(1.) Where in any transaction relating partly to lands subject to the provisions of the Real Property Ordinance 1895, (No. 60 of the revised Ordinances) and partly to lands not subject to the provisions of the said Ordinance, two sets of instruments liable to the payment of stamp duty are required to be drawn up, the instruments made in pursuance of the provisions of the Real Property Ordinance 1895

shall not be chargeable with any stamp duty whatsoever if the instrument which is not subject to the provisions of the said Ordinance is fully stamped according to the true intent and meaning of the transaction.

(2.) In every such case the Receiver-General shall write on the instrument made subject to the provisions of the Real Property Ordinance 1895 the words "Stamp duty paid" and thereupon such instrument shall be deemed to be stamped with such duty.

5. It shall be lawful for the Auditor-General in the examination of any accounts to admit and allow in cases where it shall appear to him to be reasonable and expedient for the public service, vouchers for any moneys expressed therein, although such vouchers be not stamped according to law. All vouchers so admitted and allowed shall be admissible in evidence in any Court of Law.

Auditor-General may admit unstamped voucher.

6. The following instruments shall be exempt from stamp duty:—

Exemptions from duty.

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

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

Letters of Attorney authorising the receipt of money
deposited in the Government Savings Bank.

Receipts given by an officer of any public depart-
ment in the Colony for money paid where he
derives no benefit therefrom.

7. Section 18 of the Stamp Ordinance 1899 and the regula-
tion made by the Governor in Executive Council under
Section 6 of the Stamp Ordinance 1899 on 20th July 1904,
are hereby repealed, and on the coming into force of the
revised Ordinances, Section 16 of number 209 thereof shall
be deemed to have been repealed by this section, and
Sections 2 and 3 of this Ordinance shall be read in lieu of
the said Section 16.

Repeal.

Passed in Council this Twentieth day of February, in the
year of Our Lord one thousand nine hundred and five.

ALFRED TAITT,
Acting Clerk of the Council.