

GOVERNMENT NOTICE NO. 7

TRINIDAD AND TOBAGO

THE STAMP DUTY ORDINANCE, CH. 33. NO. 4

ORDER

MADE BY THE GOVERNOR-GENERAL UNDER SECTION 74A (2) OF THE  
STAMP DUTY ORDINANCE

THE STAMP DUTY (RECEIPTS) EXEMPTION ORDER, 1962

1. This Order may be cited as the Stamp Duty (Receipts) Exemption Order, 1962.

2. In this Order—

"fresh meat" means meat of any cattle, sheep, goat or pig slaughtered for sale, and includes imported meat;

"marketable commodities" means any fresh meat, game poultry, eggs, fish, turtle, ground provisions, vegetables and fruits;

"public market" means—

(a) a public market as defined in section 217 of the Port-of-Spain Corporation Ordinance;

Ch. 39. No. 1

(b) a market within the meaning of the expression "markets" as defined in section 208 of the San Fernando Corporation Ordinance;

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(c) a market within the meaning of the expression "markets" as defined in section 197 of the Arima Corporation Ordinance;

Ch. 39. No. 11

(d) any premises declared to be a public market under section 2 of the County Market Ordinance;

Ch. 40. No. 4

(e) any other place declared by proclamation to be a public market under any other law of Trinidad and Tobago.

3. The provisions of subsection (1) of section 74A of the Stamp Duty Ordinance shall not apply to a person who receives payment in respect of the following classes of transactions—

(a) the sale and delivery of fresh meat and marketable commodities in any public market;

(b) the sale and delivery of any fruit ground provisions or vegetables at the place where they are grown;

(c) the sale and delivery of fish, shell-fish or other sea-food on or about any beach, pier or wharf in Trinidad and Tobago;

(d) wagers placed or won on premises belonging to or controlled by the Trinidad Turf Club, the Arima Race Club, the New Union Park Race Club and the Tobago Race Club during the course of an authorised race meeting.

Made this 13th day of September, 1962.

E. AUSTEN

Acting Secretary to the Cabinet