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Fifth Session Fifth Parliament Republic of Trinidad
and Tobago



REPUBLIC OF TRINIDAD AND TOBAGO

Act No. 41 of 2000

[L.S.]

AN ACT to provide for the payment of certain stamp
duties and fees by money.

[Assented to 26th September, 2000]

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

1. (1) This Act may be cited as the Stamp Duty Short title and
commencement
(Special Provisions) Act, 2000.

(2) The Act comes into operation on such date as may be fixed by the President by Proclamation.

Interpretation

2. In this Act—

“Minister” means the Minister responsible for finance;

“money” includes electronic fund transfer, cheque or any other form of monetary payment that the Minister may by Order prescribe from time to time.

Stamp Duty or fees
to be paid in money
Chap. 76:01

3. (1) Notwithstanding the Stamp Duty Act or any other written law, from the commencement of this Act, any requirement in the Stamp Duty Act, or in any other written law for—

(a) the payment of stamp duty or fees by way of affixing postage stamps to any instrument, shall be complied with by payment of the appropriate stamp duty or fees in money, in accordance with the Exchequer and Audit Act; and

Chap. 69:01

(b) cancelling the postage stamp affixed to any instrument, shall have no effect.

(2) For the purposes of this section, “instrument” includes any document or application in written form.

Minister may vary
stamp duty and fees

4. Notwithstanding the Stamp Duty Act or any other written law, the Minister may, by Order, subject to affirmative resolution of Parliament, vary the amount of any stamp duty or fee which immediately prior to the commencement of this Act was payable by means of embossed or impressed adhesive stamps or postage stamps.

The Act to prevail
over other written
law

5. Where there is a conflict with the provisions of this Act and the Stamp Duty Act or any other written law in relation to the payment of stamp duty or fees and the cancellation of postage stamps, the provisions of this Act shall prevail.

Passed in the House of Representatives this 8th day of June, 2000.

J. SAMPSON-JACENT

Clerk of the House

Passed in the Senate this 18th day of July, 2000.

D. DOLLY

Acting Clerk of the Senate

Senate amendments agreed to by the House of Representatives this 21st day of July, 2000.

J. SAMPSON-JACENT

Clerk of the House