

STAMP DUTY (SPECIAL PROVISIONS) ACT

CHAPTER 76:03

Act
41 of 2000

Current Authorised Pages

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Note on Subsidiary Legislation

This Chapter contains no subsidiary legislation.

CHAPTER 76:03

STAMP DUTY (SPECIAL PROVISIONS) ACT

ARRANGEMENT OF SECTIONS

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CHAPTER 76:03

STAMP DUTY (SPECIAL PROVISIONS) ACT

41 of 2000. **An Act to provide for the payment of certain stamp duties and fees by money.**

Commencement. [6TH NOVEMBER 2000]
[268/2000].

Short title. **1.** This Act may be cited as the Stamp Duty (Special Provisions) Act.

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. Ch. 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

Ch. 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. Ch. 76:01. **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.

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.

The Act to prevail over other written law.