
LAWS OF SAINT VINCENT AND THE GRENADINES
REVISED EDITION

STAMP ACT

CHAPTER 440

**Chapter No.
195 of 1926**

Amended by

Act No. 14 of 1946	SRO 38 of 1980	SRO 45 of 1998
Act No. 31 of 1947	Act No. 14 of 1981	Act No. 2 of 1999
Act No. 21 of 1950	Act No. 17 of 1984	Act No. 3 of 1999
Act No. 6 of 1952	Act No. 2 of 1986	SRO 20 of 1999
SRO 16 of 1957	Act No. 20 of 1987	Act No. 4 of 2000
Act No. 10 of 1966	Act No. 23 of 1988	SRO 30 of 2001
Act No. 10 of 1968	Act No. 31 of 1988	Act No. 17 of 2002
Act No. 18 of 1968	Act No. 32 of 1988	SRO 8 of 2003
Act No. 7 of 1973	Act No. 19 of 1989	Act No. 1 of 2005
Act No. 19 of 1975	Act No. 1 of 1991	Act No. 3 of 2006
Act No. 14 of 1976	SRO 11 of 1991	Act No. 26 of 2006
Act No. 3 of 1978	Act No. 13 of 1992	SRO 27 of 2006
SRO 44 of 1978	SRO 24 of 1992	Act No. 14 of 2007
Act No. 3 of 1980	Act No. 8 of 1993	and incorporating
Act No. 31 of 1980	SRO 38 of 1996	Act No. 26 of 1986

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CHAPTER 440**STAMP ACT**

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SCHEDULE

CHAPTER 440

STAMP ACT

An Act to make provisions relating to stamp.

[Chapter No. 195 of 1926 amended by Act No. 14 of 1946, Act No. 31 of 1947, Act No. 21 of 1950, Act No. 6 of 1952, SRO 16 of 1957, Act No. 10 of 1966, Act No. 10 of 1968, Act No. 18 of 1968, Act No. 7 of 1973, Act No. 19 of 1975, Act No. 14 of 1976, Act No. 3 of 1978, SRO 44 of 1978, Act No. 3 of 1980, Act No. 31 of 1980, SRO 38 of 1980, Act No. 14 of 1981, Act No. 17 of 1984, Act No. 2 of 1986, Act No. 20 of 1987, Act No. 23 of 1988, Act No. 31 of 1988, Act No. 32 of 1988, Act No. 19 of 1989, Act No. 1 of 1991, SRO 11 of 1991, Act No. 13 of 1992, SRO 24 of 1992, Act No. 8 of 1993, SRO 38 of 1996, SRO 45 of 1998, Act No. 2 of 1999, Act No. 3 of 1999, SRO 20 of 1999, Act No. 4 of 2000, SRO 30 of 2001, Act No. 17 of 2002, SRO 8 of 2003, Act No. 1 of 2005, Act No. 3 of 2006, Act No. 26 of 2006, SRO 27 of 2006, Act No. 14 of 2007 and incorporating Act No. 26 of 1986.]

[Date of commencement: 12th August, 1886.]

*Preliminary***1. Short title**

This Act may be cited as the Stamp Act.

2. Interpretation

In this Act, unless the context otherwise requires—

“**Court**” means the High Court;

“**enforcement officer**” means a public officer assigned by the Minister responsible for finance to perform the functions of an enforcement officer under this Act and includes any consumer affairs officer as defined in the Price and Distribution of Goods Act;

[Chapter 161.]

“**fictitious stamp**” means any facsimile, imitation or representation, whether on paper or on any other matter or thing, of any stamp for denoting any of the duties under this Act;

“**instrument**” means and includes every written document;

“**judge**” means a judge of the Court;

“**material**” means and includes every sort of material upon which words or figures can be expressed;

“**trader**” means any person who carries on the business of selling goods, and includes any person carrying on business in the course of which he supplies goods for the purpose, or in pursuance of, a contract made by him for work, labour and materials, and any commission agent;

“**write**”, “**written**” and “**writing**” include every mode in which words or figures can be expressed upon material.

PART I

*Duties and General Regulation***3. Stamp duties**

(1) There shall be granted, charged and collected, upon the several instruments in the Schedule, the duties in the Schedule specified:

Provided, however, that all instruments on which the Government would normally be required to pay stamp duty shall be exempted from the payment of such duty.

(2) No stamp duty shall be payable on flour, rice, sugar and chicken in any form.

4. Duties under direction of Accountant-General

The said duties shall be denominated and deemed stamp duties and shall be paid and denoted in and by stamps and not otherwise, and shall, subject to any rules or orders made or given by the Governor-General, be under the direction of the Accountant-General.

5. Alteration of Schedule

The Governor-General may—

- (a) alter the Schedule either by increasing, decreasing or annulling the amount of any of the duties mentioned or made payable therein;
- (b) impose duties upon any instrument not mentioned in the Schedule;
- (c) alter the Schedule and the wording thereof in such other manner as may be deemed advisable.

6. Stamps, dies, etc., to be provided

There shall be procured such stamps, dies and other implements as may be directed by the Governor-General for the purposes of this Act, and all sums of money which may be necessary to defray expenses of procuring the same and for otherwise carrying out the provisions of this Act shall be paid by the Accountant-General on the warrant of the Governor-General.

7. Stamps, etc., to be deposited with Accountant-General

All such stamps, dies and other implements shall be deposited with the Accountant-General who shall be responsible for the safe keeping of the same, and all stamps to be impressed shall be impressed by the Accountant-General in the presence of the Director of Audit, or in such other manner as the Governor-General may direct.

8. Stamps to be impressed or adhesive

The stamps to be used under this Act shall be impressed or adhesive as the Governor-General may direct, and adhesive postage stamps having the word "Revenue" overprinted thereon may be used for the purposes of this Act except as otherwise ordered by the Governor-General.

9. Duties may be made up by several stamps

The duties imposed by this Act may be made up by several stamps, and stamps of greater value than is required may be used upon any instrument.

10. Regulations for distribution and use of stamps

(1) The Governor-General may make regulations regarding the distribution, sale, use and application of stamps, and such regulations, after publication in the *Gazette*, shall have the same force and effect as if they were incorporated with this Act.

(2) Any person contravening any regulations made under subsection (1) is guilty of an offence and liable to a fine of one thousand dollars.

11. Stamping of instruments relating to Crown property

All instruments relating to property belonging to the Crown shall, unless exempted, be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

12. Duties to be paid according to Act

All stamp duties which are now payable, or which may at any time hereafter become payable under any written law, upon any instrument are to be paid and denoted according to the provisions of this Act.

13. Payment for stamps before issue

No person authorised to sell or supply stamps shall be required to sell or supply any stamp unless the amount of, or for, such stamp shall have been previously paid up by the party requiring the same.

14. No instrument to be registered until stamped

The Registrar shall not register, file or issue any instrument requiring to be stamped, until the same shall have been duly stamped and cancelled in the manner herein provided.

15. Spoiled stamps

The value of stamps issued under this Act which may be casually destroyed, or spoiled, may be allowed for by the Accountant-General, subject to a deduction of ten per cent thereon, on proof being given to his satisfaction, by declaration or otherwise, of such stamps having been so destroyed or spoiled:

Provided that no public officer shall be liable for the value of any stamps casually destroyed or spoiled while in his custody upon his producing satisfactory proof as aforesaid:

Provided also, that spoiled stamps shall be produced and given up to the Treasury.

16. Certain fees may be paid in stamps

The Governor-General may direct, by notice in the *Gazette*, that from and after the time specified in such notice all or any fees for the time being payable in any court or public department or office connected with the public service, or to any officer thereof

respectively, shall be collected by means of stamps, and from and after the time specified in any such notice, the fees therein mentioned shall be received in stamps denoting the amount of fees payable, and not in money.

17. Stamps for fees to be affixed to instruments

When any fee comprised in any such notice is payable in respect of an instrument, the stamp or stamps denoting the amount of the fee shall be affixed to such instrument, and when there shall be no instrument on which to affix a stamp, then the stamp shall be affixed to any such other instrument as the Governor-General shall require to be used.

18. Furnishing of information

(1) Any enforcement officer may, during business hours—

- (a) require any trader to supply him, within two hours, either orally or in writing, with any information in his possession of any document or account relating wholly or in part to the business carried on by such trader, including the purchase and sale of any goods;
- (b) require any trader to furnish him with copies of any such document as is referred to in paragraph (a);
- (c) require any trader to produce the counterfoils of all receipts issued, or to produce a list of all documents on which stamp duty is leviable, with particulars thereof;
- (d) enter upon any place or business premises in the occupation of any trader for the purpose of ascertaining whether the provisions of this Act are being complied with;
- (e) take possession of any document which appears to him to constitute *prima facie* evidence of a breach of any of the provisions made by or under this Act.

(2) Any person who—

- (a) obstructs an enforcement officer in the exercise of his duties under subsection (1);
- (b) wilfully fails to give any information or to produce any document lawfully required by him under the provisions of subsection (1); or
- (c) knowingly gives any false information relating to the goods, transactions or receipts,

is guilty of an offence and liable to a fine of seven hundred and fifty dollars and to imprisonment for three months.

(3) Any person who fails to comply with any requisition made by an enforcement officer under subsection (1) is guilty of an offence and liable to a fine of seven hundred and fifty dollars and to a further fine of forty dollars for each day during which the offence continues after conviction thereof.

19. Rate of duty to be exhibited

(1) It shall be the duty of—

- (a) every trader;
- (b) every other person who transacts business in respect of which stamp duty may be payable,

to exhibit a notice showing the current rate of stamp duty on all types of transactions with which he may be concerned.

(2) Any person who fails to exhibit the notice as required by subsection (1) is guilty of an offence and liable to a fine of seven hundred and fifty dollars.

20. Records to be kept by trader

(1) Every trader dealing in goods shall keep a reasonable record of every transaction showing the nature, date and other particulars that may be necessary to verify that stamp duty is being paid on each transaction:

Provided that in a case where it is not convenient to record stamp duty paid on each transaction, he may group those cases on a daily basis giving all particulars that may be necessary to verify that stamp duty is being paid on all such transactions.

(2) An enforcement officer may, by notice in writing, require any trader to keep such additional records as may be necessary to ascertain whether the stamp duty is being correctly paid in respect of every transaction.

(3) Any trader who fails to keep the record as specified in subsection (1), or as set out in the notice issued under subsection (2), is guilty of an offence, and liable—

- (a) in the case of the first offence to a fine of not less than seven hundred and fifty dollars and not more than fifteen hundred dollars and to imprisonment for three months; and
- (b) in the case of a second or subsequent offence to a fine of not less than fifteen hundred dollars and not more than two thousand five hundred dollars.

21. Default in paying correct duty

In any case where it is found that a trader or any other person has failed, neglected or omitted to pay the correct duty in accordance with the provisions made by or under this Act, he shall make up the deficiency and pay a penalty of ten times the amount by which the stamp duty is deficient.

PART II*Rules as to Stamping***22. Cancellation**

An instrument, the duty on which is required or permitted by law to be denoted by an adhesive stamp, shall not be deemed duly stamped with an adhesive stamp unless the person required by law to stamp the instrument cancels the stamp, or stamps, thereon by writing or otherwise indelibly marking on or across the stamp or stamps his name or initials, or the name or initials of the person for whom he is acting, together with the true

date of his cancelling the same, so that the stamp, or each stamp if more than one, may be effectually cancelled and rendered incapable of being used for any other instrument, or unless it is otherwise proved that the stamps appearing on the instrument were affixed thereto at the proper time.

23. Cancellation by Accountant-General, etc.

When by this Act the Accountant-General or any public officer is required to fix any adhesive stamp, he shall cancel the same in the manner herein provided for cancellation of stamps.

24. Stamping bills and notes drawn in Saint Vincent and the Grenadines

The adhesive stamp or stamps denoting the duty on any bill of exchange or promissory note, drawn or made in Saint Vincent and the Grenadines, whether payable in or out of the same, shall be affixed and cancelled by the person by whom the bill or note is signed before he delivers it out of his hands, custody or power.

25. Stamping bills and notes drawn out of Saint Vincent and the Grenadines

(1) The adhesive stamp or stamps denoting the duty on any bill of exchange or promissory note, drawn or made out of Saint Vincent and the Grenadines, whether payable in or out of the same, shall be affixed and cancelled by the person into whose hands such bill or note comes in Saint Vincent and the Grenadines, before he presents for payment, endorses, transfers or in any manner negotiates or pays such note or bill:

Provided as follows—

- (a) if, at the time when any bill of exchange or promissory note comes into the hands of any *bona fide* holder thereof, there are affixed thereto the proper adhesive stamps effectually obliterated and purporting and appearing to be duly cancelled, such stamps shall, so far as relates to such holder, be deemed to be duly cancelled, although they may not appear to have been affixed or cancelled by the proper person;
- (b) if, at the time when any bill of exchange or promissory note comes into the hands of any *bona fide* holder thereof, there are affixed thereto the proper adhesive stamps not duly cancelled, it shall be competent for such holder to cancel such stamps as if he were the person by whom the same were affixed, and, upon his so doing, such bill or note shall be deemed duly stamped, and as valid and available as if the stamps had been duly cancelled by the person by whom the same were affixed;
- (c) if any bill of exchange liable only to the duty of two cents is presented for payment unstamped, the person to whom it is so presented may affix thereto the proper adhesive stamp, and cancel the same as if he had been the drawer of the bill, and may, upon so doing, pay the sum in the said bill mentioned and charge the duty in account against the person by whom the bill was drawn, or deduct such duty from the said sum, and such bill is, so far as respects the duty, deemed good and valid.

(2) The provisos to subsection (1) are not to relieve any person from any penalty he may have incurred in relation to any such bill or note.

26. Bills and notes purporting to be drawn outside Saint Vincent and the Grenadines

A bill of exchange or promissory note purporting to be drawn or made outside Saint Vincent and the Grenadines is, for the purposes of this Act, to be deemed to have been so drawn or made although it may in fact have been drawn or made within Saint Vincent and the Grenadines.

27. Stamping bills drawn in sets

When a bill of exchange is drawn in a set according to the custom of merchants, and one set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from such duly stamped bill, be exempt from duty, and upon proof of loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any other manner negotiated apart from such lost or destroyed bill, may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill.

28. Stamping bills of lading

The adhesive stamps denoting the duty on a bill of lading shall be affixed and cancelled by the person who makes or executes the same before he delivers it out of his hands, custody or power.

29. Stamping charter parties

All charter parties, or agreements in writing as to the letting or hiring of any vessel sailing from Saint Vincent and the Grenadines, shall be liable to the duty specified in the Schedule, and the adhesive stamps denoting such duty shall be affixed and cancelled by the person by whom the instrument is last executed in Saint Vincent and the Grenadines, or by whose execution it is completed as a binding contract:

Provided that if any such charter party or agreement be not duly stamped, the Accountant-General may stamp the same, if brought to him within seven days after the execution thereof, on payment of the duty and a penalty of one dollar and twenty cents.

30. Stamping notarial acts

The adhesive stamp denoting the duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, shall be cancelled by the notary.

31. Stamping receipts

(1)

[Subsection (1) deleted by Act No. 26 of 2006.]

(2) For the purposes of this Act, the expression “**receipt**” includes any note, memorandum or writing whereby any money amounting to five dollars or upwards, or any bill of exchange or promissory note for money amounting to five dollars or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of five dollars or upwards is acknowledged to have been settled, satisfied or discharged or which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person.

32. Receipts to be given

(1) Where a person receives payment, whether in whole or in part, for goods or services or in or towards satisfaction of any debt or demand in respect of any transaction undertaken for profit or of any transaction in the nature of commerce, and the payment is of an amount of five dollars or upwards, that person shall at the time of receiving payment give a receipt to the person making the payment, whether a receipt is requested or not.

(2) The Governor-General may, by order, declare that the provisions of subsection (1) shall not apply to a person who receives payment in respect of those services, or of those classes of transactions, specified in the order.

33. Offences in relation to receipts

Any person who—

- (a) gives a receipt liable to duty and not duly stamped;
- (b) fails to give a receipt in accordance with section 32(1);
- (c) in any case where a receipt would be liable to duty, refuses to give a receipt duly stamped; or
- (d) upon payment of the amount of five dollars or upward, gives a receipt for a sum not amounting to five dollars, or divides the amount paid into two or more receipts with intent to evade the duty,

is guilty of an offence and liable to a fine of one thousand dollars.

34. Stamping in other cases

In all other cases the instrument shall be stamped by the person by whom, or by whose direction, the same was prepared on or before its final completion or execution, or, in the case of instruments which are required by law to be recorded in the Registrar's office, before the same are presented for registration.

35. Stamping after execution on penalty

The Accountant-General may stamp any unstamped or insufficiently stamped instrument after the execution thereof, on payment of the unpaid duty and a penalty of twenty-four dollars:

Provided that whenever it shall be made to appear to the satisfaction of the Accountant-General, upon declaration made or otherwise, that any instrument although stamped is insufficiently or improperly stamped but that such omission has not been wilful, or with an intent to defraud, and such instrument shall be brought to the Accountant-General within twelve months after the making and execution thereof, the Accountant-General may stamp the same upon payment of the unpaid duty together with a penalty of four dollars and eighty cents for every such instrument.

36. Appeal on refusal to stamp

(1) If any person shall think himself aggrieved by the refusal of the Accountant-General to stamp any instrument, or is dissatisfied with the amount of duty demanded by him, such person may, upon giving him notice in writing within twenty-four hours after

such refusal, appeal from the decision of the Accountant-General to a judge in chambers who shall have power to hear such appeal and to examine as well the parties to the said appeal, as other persons, upon oath, and to make such order, touching the matter of the said appeal and the costs of the same, as he shall think fit.

(2) Every instrument stamped under section 35 shall be admissible in evidence, and available for all purposes, notwithstanding any objection relating to duty.

37. Unstamped document inadmissible as evidence

No instrument made liable by this Act to any duty shall be pleaded, or given in evidence in any court, unless the same be duly stamped, except as is hereinafter provided.

38. Production of unstamped instrument

Upon the production of any instrument as evidence in any action or other proceeding in any court or in judge's chambers, it shall be the duty of the Registrar or clerk of the court to call the attention of the court or judge to any omission or insufficiency of stamp upon such instrument, and the same shall not be received in evidence, or otherwise used in such action or proceeding, until the stamp duty imposed by law thereon, together with a penalty of twenty four dollars, shall have been paid:

Provided that the presiding judge may, if he thinks fit, allow an adjournment to enable the person producing such instrument to have the same stamped by the Accountant-General in the same manner hereinbefore provided.

39. Stamping after payment of duty and penalty

(1) The Registrar or clerk of the court shall, upon payment to him of the stamp duty on any such instrument, and of the penalty required by law, give a receipt for the amount of such duty and penalty, and thereupon the said instrument shall, (saving all just exceptions on other grounds) be admissible in evidence, and the Accountant-General shall, upon production to him of such receipt, cause such instrument to be stamped with the stamp or stamps equivalent to the stamp duty and penalty so paid.

(2) The Registrar or clerk of the court shall forthwith pay the said duty and penalty into the Treasury.

40. Judge's decision will be final

The decision of the presiding judge, as to the necessity or insufficiency of a stamp upon any instrument, or as to the amount payable as stamp duty thereon, shall be final.

41. Exception as to criminal trial

No instrument shall, in any criminal proceeding, be inadmissible in evidence for want of a stamp.

PART III

*Miscellaneous***42. Payment of penalties by stamps**

The payment of any penalty for stamping an instrument after the execution thereof shall be denoted on the instrument by stamps, and the word "Penalty" shall be written across the face of each of such stamps by the officer cancelling the same.

43. Remission of penalties

The Governor-General may, if he thinks fit, at any time within twelve months after the first execution of any instrument, remit the penalty payable on the stamping of an unstamped, or insufficiently stamped, instrument or any part thereof.

44. Neglecting or refusing to stamp

Any person who, being required by law to stamp any instrument and to cancel the stamps thereon, wilfully neglects or refuses duly and effectually to do so in the manner herein provided, is guilty of an offence and liable to a fine of five hundred dollars.

45. Making unstamped instrument with intent to defraud

Any person who knowingly, wilfully and with intent to defraud, makes or alters any instrument or writing liable to a stamp duty without the same being duly stamped is guilty of an offence and liable to a fine of one thousand dollars.

46. Fraudulent acts

Any person who does, or is concerned in, any fraudulent act or device (not specially otherwise provided for in this Act) with intent to defraud Her Majesty of any duty imposed by this Act, is guilty of an offence and liable to a fine of two thousand five hundred dollars.

47. Recovery of penalties

All penalties imposed by this Act may be recovered by the Accountant-General, or by some person authorised by him, before a court of summary jurisdiction under any law in force relating thereto:

Provided that the Governor-General may award any portion of a penalty, when recovered, to such person who shall have aided in the prosecution as he may think fit.

48. Using stamps already used

Any person who fraudulently uses any stamp which has been cut, torn or removed from any instrument, or who fraudulently alters any instrument with intent to use any stamp on any instrument, or who fraudulently cancels any stamp by writing thereon, or on any instrument to which the same may be affixed, is guilty of an offence and liable to imprisonment for two years.

49. Forging, etc., stamps, dies, etc.

Any person who forges, or counterfeits, or causes or procures to be forged or counterfeited, any stamp or die which has been made or used in pursuance of this Act, is guilty of an offence and liable to imprisonment for three years.

50. Refund

(1) Where any stamp duty has been paid under this Act in respect of any imported goods, the person who has paid the duty may apply for the refund of the same if the goods, on importation, are found to be short in any package or where it is found that whole packages have been short delivered, and, subject to subsection (2), he shall be granted refund of the stamp duty in part or in whole as the case may be.

(2) In the case of goods short in any package, no refund shall be made under subsection (1) unless—

- (a) the proper officer under the law relating to customs (hereinafter referred to as “the proper officer”) is satisfied that the shortage occurred before the aircraft or ship arrived in Saint Vincent and the Grenadines or came within the waters thereof; or
- (b) when the shortage has occurred after the aircraft or ship arrived in Saint Vincent and the Grenadines or came within the waters thereof, the agent of the said aircraft or ship has accepted liability for the loss of the goods and for the payment of the duty thereon.

(3) When the shortage is discovered before the payment of stamp duty, no stamp duty shall be payable upon the goods found short.

51. Abatement

Any person who desires to obtain an abatement of the stamp duty paid or payable on any imported goods found to be damaged or missing at the time of examination and before the release of the same from the customs control, shall submit to the proper officer an application therefor in the prescribed form together with evidence, to the satisfaction of the proper officer, of the amount of the allowance which the carrier or the insurer of the goods made to him in respect of the damaged or missing goods.

52. Quantum of refund

(1) Subject to an appeal to the Government, the proper officer shall be competent to decide about the quantum of refund of stamp duty having regard of all the circumstances of the case.

(2) Any person aggrieved by the decision of the proper officer under subsection (1) may, within seven days of the order, appeal against the decision to the Government, and the Government may, after making such inquiry as it may deem fit, make any modification to the order.

53. Regulations

The Governor-General may make regulations, not being repugnant to the provisions of this Act, for the better carrying out of the purposes of the Act. Such regulations may

include the imposition of a fine not exceeding five hundred dollars for the breach of any of them and, when published in the *Gazette*, shall have the same force as if embodied in this Act.

54. Licence to issue unstamped bank notes

Every bank, having power to issue notes payable to bearer on demand, shall obtain a licence from the Accountant-General, upon payment of the sum mentioned in the Schedule, authorising the issue of unstamped notes, which licence shall be in force for one year from the date thereof.

55. Issuing unstamped notes without a licence

Any manager, or other person for the time being in charge of any bank, not being duly licensed to issue unstamped notes, who issues or causes or permits to be issued, any note not being duly stamped is guilty of an offence and liable to a fine of two thousand five hundred dollars.

56. Recovery of monies advanced for stamps

Every legal practitioner, attorney or proctor legally entitled to practise in the courts of Saint Vincent and the Grenadines is entitled to demand and recover from any person all monies actually expended by him for stamps on behalf of such person.

57. Composition for duty on cheques, etc.

(1) The Accountant-General may enter into an agreement with any banker for the composition, in accordance with the following provisions of this section, of the stamp duty chargeable under the headings—

- (a) Banker's Cheque; and
- (b) Bills of Exchange and Promissory notes payable at sight and up to three days sight or on demand,

in the Schedule on such instruments—

- (i) drawn on the banker by his customers on forms supplied by him, or
- (ii) drawn by the banker on himself or another banker,

as may be specified in the agreement.

(2) Any such agreement shall require the banker to deliver to the Accountant-General periodical accounts in respect of the instruments to which the agreement relates giving particulars—

- (a) of forms supplied by him to his customers with a view to their being completed and issued as such instruments by the customers, and of forms so supplied but returned unused or spoiled; and
- (b) of such instruments issued by him,

and may contain such other terms and conditions as the Accountant-General thinks proper.

(3) Where any such agreement has been made with a banker, any instrument to which the agreement relates and which bears such indication of the payment of stamp duty as

the Accountant-General may require, shall not be chargeable with stamp duty, but the banker shall pay to the Accountant-General, on the delivery of any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty on such instruments issued during the period to which the account relates, it being assumed for this purpose that the number of such instruments issued by his customers was equal to the number of forms supplied less the number of forms returned as mentioned in subsection (2)(a).

(4) Any banker who makes default in delivering any account required by any such agreement, or in paying the duty payable on the delivery of any such account, is guilty of an offence and liable to a fine of five hundred dollars for any day during which the default continues and shall also be liable to pay, in addition to the duty, interest thereon at the rate of five per cent per annum from the date when the default begins.

(5) For the purposes of this section, “**banker**” means any person carrying on the business of banking in Saint Vincent and the Grenadines.

SCHEDULE

[Section 3. Schedule amended by Act No. 13 of 1992, SRO 24 of 1992, Act No. 8 of 1993, SRO 38 of 1996, SRO 45 of 1998, Act No. 2 of 1999, Act No. 3 of 1999, SRO 20 of 1999, Act No. 4 of 2000, SRO 30 of 2001, Act No. 17 of 2002, SRO 8 of 2003, Act No. 1 of 2005, Act No. 3 of 2006, SRO 27 of 2006, Act No. 14 of 2007.]

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
1.	ADMISSION—	
	(a) to act as a barrister	\$300.00
	(b) to act as a solicitor or attorney	\$300.00
2.	AFFIDAVIT or declaration in lieu thereof	\$5.00
	Exemption—	
	Declarations required by Government for the protection of the revenue under any law in force relating thereto.	
3.	AGREEMENTS—	
	(a) Agreement or memorandum of agreement under hand only where the subject matter thereof shall be the value of—	
	(i) \$25.00 and not exceeding \$50.00	\$4.00
	(ii) \$50.00 and not exceeding \$200.00	\$10.00
	(iii) over \$200.00 for each additional \$100.00 or part thereof	\$2.00
	(b) Agreement or memorandum of agreement for the purchase of or for otherwise dealing with the real estate where such purchase or such dealing is to be carried out by subsequent deed	\$12.00
	(c) Agreement not otherwise charged for	\$12.00
	Exemptions—	
	(1) Agreement by any person for the sale, grant, assurance or purchase of land or any estate or interest therein to or from the Government of the State.	
	(2) Memorandum of Agreement for the hire of any labourer, artificer, manufacturer or menial servant.	

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
	(3) Memorandum of Agreement relating to the wages of any seaman on board of any vessel using the ports of this State.	
	(4) Memorandum or Letter of Agreement relating to the sale or purchase of any goods, wares or merchandise.	
	(5) Agreement by any person for the provision of services and works provided to the Government where the cost of such services and works do not exceed \$500.00.	
	(6) Agreement by any person for the provision of services or works.	
4.	APPRAISEMENT of valuation of any goods, chattels, lands or tenements—	
	(a) over the value of \$50.00 and not exceeding \$100.00	\$5.00
	(b) over the value of \$100.00	\$12.00
5.	ASSIGNMENT of property real or personal not otherwise charged under this Act—	
	(a) where the value does not exceed \$250.00	\$12.00
	(b) where the value exceeds \$250.00, for every additional \$250.00 or part thereof	\$5.00
6.	ASSURANCE: See Policy of Insurance	
7.	ATTORNEY (General or Specific), LETTER OR POWER of and REVOCATION of POWER: See Power or Letter of Attorney or Substitution (General or Specific) and Revocation thereof.	
8.	AWARD, Whether made by agreement or under the order of a court or otherwise—	
	(a) where the amount exceeds \$50.00 and does not exceed \$250.00	\$10.00
	(b) where the amount exceeds \$250.00, for every additional \$250.00 or part thereof	\$5.00
9.	BANKER'S BOND	\$25.00
	Exemption—	
	No stamp duty shall be payable in respect of contracts for services or works.	
10.	BANKER'S CHEQUE— On every cheque on any bank or banking company in Saint Vincent and the Grenadines	\$0.20
	Exemptions—	
	(i) Cheque drawn by the Accountant-General on the Government account.	
	(ii) Cheques issued by or on behalf of the officer commanding Her Majesty's Forces stationed in Saint Vincent and the Grenadines in respect of the funds of such Forces.	
11.	BILLS OF ENTRY INWARD—In relation to goods entered under duty free concession, pioneer status or fiscal incentive	\$30.00
12.	BILLS OF EXCHANGE AND PROMISSORY NOTES—	
	(a) Payable at sight and up to three days sight or on demand	\$0.10
	Where the amount or value of the money for which the bill or note is drawn or made does not exceed \$50.00	\$0.10
	Exceeds \$50 and does not exceed \$100.00	\$0.15
	Exceeds \$100 and does not exceed \$200.00	\$0.20
	Exceeds \$200.00 and does not exceed \$300.00	\$0.30

SCHEDULE—continued

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
12.—cont.	Exceeds \$300.00 and does not exceed \$500.00	\$0.35
	Exceeds \$500.00	\$0.40
	For every \$500.00 and also for every fractional part of \$500.00 of such amount or value	\$0.40
	Exemption— Bills drawn by or payable to the Government.	
13.	BILLS OF HEALTH—Each copy	\$5.00
	Exemptions—	
	(a) Issued to ships of war of any nation or any vessel employed by Her Majesty's Government.	
	(b) Issued to yachts when sailed exclusively for pleasure.	
14.	BILLS OF LADING—Each copy, except the master's	\$0.20
15.	BILLS OF SALE—	
	(a) Absolute	\$25.00
	(b) By way of security	\$15.00
16.	BONDS—	
	(a) For the payment of any sum of money not exceeding \$500.00	\$12.00
	(b) For each additional \$250.00 or part thereof	\$4.00
	(c) Bottomry Bond	\$75.00
	(d) Bonds of indemnity or other bonds not being for the payment of any specific sum of money	\$6.00
	Exemptions—	
	(1) Conditional bonds required by the Government for the protection of the revenue under any law in force relating thereto.	
	(2) Bonds, debentures, and all other obligations whatsoever whether under seal, or hand only, given by the Government to secure the repayment of money.	
	(3) Bonds given to the Government to secure the performance of a contract, where such contract bears the proper agreement stamp.	
	(4) Bonds given to the Government by any public officer or his surety or sureties, as security for the due performance of the duties of such public officer.	
	(5) Recognisance's and bonds entered into pursuant to the order of a court or a magistrate, in any criminal proceedings or pursuant to the order of any coroner, upon any coroner's inquiry, or pursuant to the directions of any Act in any criminal or civil suit.	
17.	CASH BILLS: See Receipts	
18.	CERTIFICATES—	
	(a) Of admission to be obtained before acting as a notary	\$150.00
	(b) Of the landing of goods	\$0.60
	(c)	—
	(d) Of a judge granted in any extra judicial matter	\$12.00
	(e) Of character: See Police Certificate of Character	
	(f) Of phytosanitary	\$5.00

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
19.	CHARTER PARTY—On every charter party or copy	\$10.00
20.	CHEQUE: See Banker's Cheque	
21.	CONTRACT: See Agreements	
22.	CONVEYANCE OR TRANSFER OF ANY STOCK OR FUNDED DEBT OR SHARES OF ANY COMPANY OR CORPORATION, OTHER THAN THE STOCK OR SHARES OF A COMPANY OR CORPORATION REFERRED TO IN ITEM 24—	
	(a) On sale—	
	Where the amount or value of the consideration for the sale—	
	does not exceed \$25.00	\$0.06
	exceeds \$25.00 and does not exceed \$50.00	\$0.15
	exceeds \$50.00 and does not exceed \$100.00	\$0.30
	exceeds \$100.00 and does not exceed \$200.00	\$0.50
	exceeds \$200.00 and does not exceed \$300.00	\$0.75
	exceeds \$300.00 and does not exceed \$500.00	\$1.50
	exceeds \$500.00, for every \$500.00 and also for every fractional part of \$500.00 of such amount or value	\$1.50
	(b) By way of security; the same rates of duty as on a mortgage.	
	(c) By way of a gift	\$5.00
	(d) To a residuary legatee when the stock, funded debt or shares form part of the residue divisible under a will, or to a beneficiary under a will of a specific legacy, or being a property of a person dying intestate, to the party or parties entitled	\$0.50
	(e) In any other case not hereinbefore described	\$2.00
23.	CONVEYANCE FOR TRANSFER OF SALE ON ANY PROPERTY, REAL OR PERSONAL, OR ANY STOCK OR SHARES OF A COMPANY OR CORPORATION THE ASSETS OF WHICH TO THE EXTENT OF FIFTY PER CENT OR MORE CONSIST OF REAL PROPERTY (EXCEPT SUCH STOCK OR FUNDED DEBT OR SHARES AS AFORESAID)—	
	(1) The stamp duty shall be ten per cent of the value of the consideration or transfer on sale, of which five per cent shall be paid by the transferor and five per cent by the transferee.	
	(2) The "value" for the purposes of this item shall be estimated to be the price which in the opinion of the Registrar such property would realise if sold in the open market at the time when the conveyance or transfer takes place and in arriving at such valuation, the Registrar may ask the person seeking to have the document registered to submit particulars of valuation and the Registrar shall if he is satisfied with the particulars submitted assess the stamp duty on the basis of such particulars but if he is dissatisfied with such particulars cause a valuation to be made by the Commissioner of Estate Duties and assess the duty on the basis of that valuation.	

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
23.— <i>cont.</i>	<p>The person in possession or occupation shall permit the Commissioner of Estate Duties to inspect such property at such reasonable times as the Commissioner considers necessary.</p> <p>A person aggrieved by the amount of duty imposed may appeal to the High Court.</p>	
24.	<p>CONVEYANCE OR TRANSFER OPERATING AS A VOLUNTARY DISPOSITION <i>INTER VIVOS</i> OR ANY TRANSACTION WHERE THE SALE PRICE IS NOT THE OPEN MARKET PRICE—</p> <p>The stamp duty shall be ten per cent of the value of the real estate involved in the conveyance or transfer on sale, of which five per cent shall be paid by the transferor and five per cent by the transferee:</p> <p>Provided that—</p> <p>(1) No stamp duty shall be payable in respect of any conveyance or transfer operating as a voluntary disposition <i>inter vivos</i> without consideration in money or money's worth between—</p> <p>(a) parents and children (including grand-children, great-grand-children, great-great-grand-children, and, great-great-great-grand-children);</p> <p>(b) brothers and sisters (either of the whole blood or half blood);</p> <p>(c) spouses, including transfers made within three years after the grant of a decree absolute whether such transfers are voluntary or made pursuant to an order of the High Court in connection with a property settlement:</p> <p>Provided that the Status of Children's Act, shall apply for the purpose of establishing the relationships mentioned in paragraphs (a) and (b).</p> <p style="text-align: center;">[Chapter 243.]</p> <p>(2) The exemptions conferred by paragraph (1) shall extend to and include any conveyance or transfer operating as a voluntary disposition of real or personal property to or from a company or corporation the shares in which the extent of fifty-one per cent or more are beneficially owned by a transferee or transferor who falls within the categories of persons specified in paragraph (1) (hereinafter referred to as "the exempted individuals").</p> <p>(3) The expression "parents", "children", "brothers", "sisters" and "spouses" shall include any company or corporation registered in Saint Vincent and the Grenadines in which fifty-one per cent or more of the shares are beneficially owned by the individual claiming to be a parent, child, brother, sister, or spouse of the corresponding party:</p> <p>Provided that if such individual ceases to own beneficially fifty-one per cent or more of the shares in such company or corporation (hereinafter referred to as "the majority of shares") within five years of the date of registration of the transfer document for any reason other than death, the stamp duty which, but for this proviso, would have been payable on the registration of the instrument of transfer shall be paid by such individual within twenty-one days of his so ceasing to own beneficially the majority of shares in the company or corporation unless the majority of shares fall into the beneficial ownership of an individual who falls within the category of exempted individuals in respect of the original transaction.</p>	

SCHEDULE—continued

Item No. Description Duty

- (4) Notwithstanding anything contained in any written law to the contrary, no instrument of transfer purporting to be a transfer falling within the provisions of this item (and thus purportedly exempted from stamp duty) shall be registered free of stamp duty unless there is endorsed on the face thereof a declaration by a legal practitioner actually practising law in Saint Vincent and the Grenadines, signed personally before the Registrar in the following terms:

SOLEMN DECLARATION PURSUANT TO STAMP ACT

I,, of in Saint Vincent and the Grenadines, a legal practitioner practising at Chambers Saint Vincent and the Grenadines, DO SOLEMNLY AND SINCERELY DECLARE that to the best of my own personal knowledge information and belief after all due and diligent and proper inquiries, the transaction evidenced by the instrument annexed hereto made between and and dated the day of, 20..... and signed by me the undersigned as the legal practitioner preparing the same, is a *bona fide* transfer of property operating wholly and exclusively as a voluntary disposition *inter vivos* for no consideration in money or money's worth and made between parties who to the best of my professional opinion fall within the categories of exempted persons as set out in the provisos to item 25 of the Stamp Act, (Chapter 440) and that by reason of the foregoing I Hereby Solemnly Declare that pursuant to the within-mentioned legislation no stamp duty is payable upon the registration of the said annexed instrument of transfer.

Dated this day of, 20.....

Signed
Legal Practitioner

Before me personally
Registrar

- (5) Any person who, with intent to deceive any other person or who recklessly, makes any statement which actually deceives any other person, and thereby causes or permits the registration free of stamp duty of an instrument of transfer which ought not to have been so registered, and notwithstanding that the misrepresentation may have been only partly and not wholly responsible for the registration, and whether or not such person is a party to the transaction, is, notwithstanding any written law to the contrary, guilty of an offence and upon conviction thereof shall be ordered to pay a fine of three times the amount of the stamp duty which would have been payable and in addition is liable to imprisonment for three years without prejudice to the recovery by the Registry from the parties to the transaction of the stamp duty which would have been payable.

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
	<p>The “value” of the property for the purpose of this item shall be estimated to be the price which, in the opinion of the Registrar, such property would realise if sold in the open market at the time when the conveyance or transfer takes place. In arriving at the open market valuation, the Registrar may ask the person seeking to have the document registered to submit particulars of valuation, and the Registrar shall, if he is satisfied with the particulars submitted, assess the stamp duty on the basis of such particulars. But the Registrar may, if he is dissatisfied with such particulars, cause a valuation to be made by the Commissioner of Estate Duties and assess the duty on the basis of that valuation. The person in possession or occupation of the property which is the subject matter of the valuation shall permit the Commissioner of Estate Duties to inspect such property at such reasonable times as the Commissioner considers necessary.</p> <p>A person aggrieved by the amount of duty imposed may appeal to the High Court.</p> <p><i>Note.</i>—In items 23 and 24, Act No. 1 of 1991 increased the percentages as follows with effect from the 14th February, 1991: six per cent and three per cent to five per cent.</p>	
25.	CO-PARTNERSHIP—On all articles of co-partnership or other agreement to that effect	\$500.00
26.	COPY OF EXTRACT—(attested or in any manner authenticated) of or from any document in the office of the Registrar of the Eastern Caribbean Supreme Court not herein otherwise mentioned	\$5.00
27.	COUNTERPART: See Duplicate or Counterpart	
28.	CUSTOMS—	
	(1) Ships’ report and content—	
	(a) for ships of 100 tons and over	\$8.00
	(b) for ships of under 100 tons	\$6.00
	(c) general declaration for aircraft	\$6.00
	(2) Other documents—	
	(a) entries for warehouse, each set	\$6.00
	(b) shipping bills, each set	\$6.00
	(c) shipping for local produce, each set	\$5.00
	(d) landing certificates	\$5.00
	(e) certified entries	\$10.00
	(f) destruction certificates	\$10.00
	(g) amendment of addition or deduction	\$10.00
	(h) permit to call at the Grenadines	\$10.00
	(i) application for refund of custom duties	\$5.00
29.	DEBENTURES: As for mortgages	
30.	DECLARATIONS (STATUTORY): See Affidavit or Declaration in lieu thereof	
31.	DEED OF ANY KIND WHATSOEVER NOT DESCRIBED IN THIS SCHEDULE	\$15.00

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
32.	DUPLICATE OR COUNTERPART—Of any instrument chargeable with duty—	
	(a) where such duty does not amount to \$5.00, same as for original	
	(b) in any other case	\$5.00
33.	EMERGENCY CERTIFICATE	\$5.00
34.	EMERGENCY PASSPORT	\$10.00
35.	FOR APPLICATION FOR EXTENSION OF STAY MADE BY ANY PERSON	\$25.00
36.	EXCHANGE, PARTITION OR DIVISION	\$30.00
37.	EXEMPLIFICATION—Under the seal of the Eastern Caribbean Supreme Court of any record or proceeding therein	\$60.00
38.	EXTRACT: See Copy of Extract	
39.	INSURANCE: See Policy of Insurance	
40.	LEASE OR AGREEMENT FOR A LEASE—	
	(1) Where the annual rental—	
	(a) does not exceed \$100.00	\$5.00
	(b) exceeds \$100.00 and does not exceed \$500.00	\$10.00
	(c) exceeds \$500.00, for every \$500.00 or part thereof	\$5.00
	(2) Surrender of lease—	
	(a) where the duty with which the lease is chargeable does not exceed \$5.00, same as for original	
	(b) in any other case	\$10.00
41.	LEGACIES—On every receipt or other discharge for any legacy by any will or testamentary instrument or for the clear residue (when devolving to one person) and every share of the clear residue (when devolving to two or more persons) of the personal estate of any person (after deducting debts, funeral expenses, legacies and other charges first payable thereout) whether the title to the first residue or any share thereof shall accrue by or any share thereof shall accrue by virtue of any testamentary disposition or upon partial or total intestacy—	
	(a) where such legacy, residue or share of residue shall amount to \$250.00 and shall not exceed \$500.00	\$40.00
	(b) exceeds \$500.00, for every additional \$250.00 or part thereof	\$20.00
	Exemption—	
	Legacy or residue of any such estate or effect as aforesaid given or devolving to or for the benefit of the husband, wife, child or grandchild of the deceased.	
42.	LETTER OF ATTORNEY: See Power or Letter of Attorney or Substitution (General or Specific) and Revocation thereof	
43.	LICENCE FOR MARRIAGE (FROM GOVERNOR-GENERAL)	\$20.00
	Local	\$100.00
	Foreign	\$100.00

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
44.	MORTGAGE OF REAL PROPERTY OR TRANSFER THEREOF BY WAY OF MORTGAGE—	
	(a) For every \$1,000.00 or fractional part thereof of the sum secured by a mortgage of a value not exceeding \$1,000,000.00	\$10.00
	(b) For every \$1,000.00 or fractional part thereof of the sum secured by a mortgage of a value exceeding \$1,000,000.00 but not exceeding \$5,000,000.00	\$7.50
	(c) For every \$1,000.00 or fractional part thereof of the sum secured by a mortgage of a value exceeding \$5,000,000.00 but not exceeding \$10,000,000.00	\$5.00
	(d) For every \$1,000.00 or fractional part thereof of the sum secured by a mortgage of a value exceeding \$10,000,000.00	\$2.50
	(e) Release of mortgage	\$20.00
45.	NOTARIAL ACT—Of any kind whatsoever, except a protest of a bill of exchange or a promissory note	\$5.00
46.	(a) PASSPORT	\$50.00
	(b) JUMBO PASSPORT	\$80.00
47.	POLICE PERMIT	\$2.00
48.	(a) POLICE CERTIFICATE OF CHARACTER	\$6.00
	(b) COPY OF POLICE RECORDS (per copy)	\$6.00
49.	POLICY OF INSURANCE—	
	(a) Life—	
	(i) On all policies executed or issued in Saint Vincent and the Grenadines and not stamped according to the laws of the United Kingdom—	
	For every \$500.00 or part thereof of the amount insured	\$0.50
	(ii) On all policies executed or issued in Saint Vincent and the Grenadines to cover risks while travelling in any aircraft	\$0.05
	(b) Fire, against loss or damage by	\$0.50
	(c) Sea—	
	(i) For or upon any voyage—	
	In respect of every full sum of \$500.00, and in respect of any fractional part of \$500.00	\$0.10
	(ii) For time—	
	In respect of every full sum of \$500.00, and in respect of any fractional part of \$500.00	
	Where the insurance is made for any time not exceeding six months	\$0.10
	Where the insurance is made for any time exceeding six months and not exceeding twelve months	\$0.25
	But if the separate and distinct interest of two or more persons are insured by one policy for a voyage or for a time, then the duty of six cents or fifteen cents as the case may require shall be charged thereon in respect of every full sum of \$500.00 and every fractional part of \$500.00 thereby insured upon any separate or distinct interests.	

SCHEDULE—continued

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
50.	POWER OR LETTER OF ATTORNEY OR SUBSTITUTION (GENERAL OR SPECIFIC) AND REVOCATION THEREOF	\$30.00
51.	PROBATES OF WILLS AND LETTERS OF ADMINISTRATION— Where the value of the personal property in Saint Vincent and the Grenadines (including monies payable under any policy of insurance on the life of the deceased) after deducting debts and reasonable funeral expenses, exceeds \$500.00	\$5.00
	For every additional \$500 or part thereof	\$5.00
52.	PROMISSORY NOTE: See Bills of Exchange and Promissory Note	
53.	PROTEST OF ANY BILL OF EXCHANGE OR PROMISSORY NOTE	\$0.50
54.	RECEIPTS	
	[Item 54 repealed by Act No. 26 of 2006.]	
	From the sum of—	
	\$5.00 and up to \$100.00	\$0.10
	Above \$100.00 and up to \$200.00	\$0.20
	Above \$200.00 and up to \$500.00	\$0.50
	Above \$500.00 and up to \$1,000.00	\$1.00
	Above \$1,000.00 and up to \$2,000.00	\$2.00
	Above \$2,000.00 and up to \$5,000.00	\$5.00
	Above \$5,000.00 and up to \$10,000.00	\$10.00
	Above \$10,000.00 and up to \$15,000.00	\$15.00
	Above \$15,000.00 and up to \$20,000.00	\$20.00
	Above \$20,000.00 and up to \$30,000.00	\$40.00
	Over \$30,000.00	\$60.00
	Exemptions—	
	(i) All receipts given by any public officer in the execution of his duty.	
	(ii) All receipts given by public officers for payments of subsistence and other allowances in reimbursement of expenses actually incurred, or adjustment of an account.	
	(iii) All receipts given for wages by daily paid employees.	
	(iv) All receipts given for money deposited in any bank or with any banker to be accounted for and expressed to be received of the person to whom the same is to be accounted for. Acknowledgment by a banker of the receipt of the bill of exchange or promissory note for the purpose of being presented for acceptance or payment.	
55.	RELEASE: See Mortgage of Real Property or Transfer thereof by Way of Mortgage	
56.	(a) SEAMAN'S CERTIFICATE OF NATIONALITY AND IDENTITY	\$20.00
	(b) RENEWAL OF ARTICLE 56(a)	\$20.00

SCHEDULE—*continued*

<i>Item No.</i>	<i>Description</i>	<i>Duty</i>
57.	SETTLEMENT— Any instrument, whether voluntary or upon any good or valuable consideration other than a <i>bona fide</i> pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or not), or and definite and certain amount of stock or any security, is settled or agreed to be settled in any manner whatsoever— For every \$500.00 and also for any fractional part of \$500.00 of the amount or value of the property settled	\$5.00
	Exemption— Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with <i>ad valorem</i> duty in respect of the same property or by will, where duty has been paid on the same property in respect of its devolution by the death of the testator.	
58.	SHARE WARRANT OR STOCK CERTIFICATE OF ANY PUBLIC COMPANY— For every \$48.00, or part of \$48.00	\$0.10
58A.	TRANSFER OF SHARES— Any transfer of shares of a company listed under the Securities Act made by or to a citizen of resident of or belonging to a Member State of the Organisation of Eastern Caribbean States trading on the Eastern Caribbean Securities Exchange.	
59.	SURRENDER: See Lease or Agreement for a Lease	
60.	VOTING PAPER— Any instrument for the purpose of voting by any person entitled to vote at any meeting, or any body exercising a public trust, or the shareholders, members or contributors to the funds of any company, society or institution: Provided that on a poll being taken at any such meeting, a paper used to record a vote by a person present at that meeting shall not be liable to duty.	\$0.10
61.	WILLS— (a) Office copy	\$6.00
	(b) Exemplification	\$6.00

CHAPTER 440

STAMP ACT

SUBSIDIARY LEGISLATION

List of Subsidiary Legislation

	<i>Page</i>
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LAWS OF SAINT VINCENT AND THE GRENADINES
REVISED EDITION

**STAMP (OBSOLETE ISSUES)
REGULATIONS**

SRO 63 of 1951
Incorporating
SRO 20 of 1965

Printed and published with the authority of the
Government of Saint Vincent and the Grenadines

STAMP (OBSOLETE ISSUES) REGULATIONS

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation.
 2. Prohibition of obsolete stamps.
-

STAMP (OBSOLETE ISSUES) REGULATIONS

[SRO 63 of 1951 incorporating SRO 20 of 1965.]

[Date of commencement: SRO 63 of 1951 *1st August, 1951*;
SRO 20 of 1965 *10th August, 1966*.]**1. Citation**

These Regulations may be cited as the Stamp (Obsolete Issues) Regulations.

2. Prohibition of obsolete stamps

Stamps issued in Saint Vincent and the Grenadines—

- (a) in the reign of His Majesty King George the Fifth;
 - (b) during the year 1937 to commemorate the coronation of His Majesty King George the Sixth; and
 - (c) during the reign of His Majesty King George the Sixth,
- shall no longer be valid for the payment of stamp duties.
-

LAWS OF SAINT VINCENT AND THE GRENADINES
REVISED EDITION

**STAMP (RECEIPTS) (EXEMPTION)
ORDER**

SRO 20 of 1966

Amended by
Act No. 3 of 1978
SRO 38 of 1980

Printed and published with the authority of the
Government of Saint Vincent and the Grenadines

STAMP (RECEIPTS) (EXEMPTION) ORDER

ARRANGEMENT OF ORDERS

ORDER

1. Citation.
2. Interpretation.
3. Exemption.

STAMP (RECEIPTS) (EXEMPTION) ORDER

[SRO 20 of 1966 amended by Act No. 3 of 1978, SRO 38 of 1980.]

[Date of commencement: 26th July, 1966.]

1. Citation

This Order may be cited as the Stamp (Receipts) (Exemption) Order.

2. Interpretation

In this Order—

“**fresh meat**” means meat of 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 fruit.

3. Exemption

The provisions of section 32(1) of the Act shall not apply to a person who receives payment in respect of the following classes of transactions—

- (a) the sale and delivery of 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, shellfish or other seafood on or about any beach, wharf or pier in Saint Vincent and the Grenadines;
- (d) the sale and delivery by hawkers, hucksters, pedlars, street or wayside vendors of fish, shellfish, ground provisions, vegetables or fruit caught in the waters of, or grown in, Saint Vincent and the Grenadines;
- (e) wages which are not more than three dollars per day or which do not average more than three dollars per day.

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STAMP (DIRECTIONS) ORDER

SRO 2 of 1971

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STAMP (DIRECTIONS) ORDER

ARRANGEMENT OF ORDERS

ORDER

1. Citation.
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STAMP (DIRECTIONS) ORDER

[SRO 2 of 1971.]

[Date of commencement: 1st February, 1971.]

1. Citation

This Order may be cited as the Stamp (Directions) Order.

2. Interpretation

In this Order, “**Registrar**” means the Registrar in any of the capacities in which the Registrar of the High Court, the Registrar as referred to in the Registrar’s Act, and the Registrar-General perform functions under any written law.

[Chapter 279.]

3. Form of stamps

All the stamps used for the purpose of any instrument to be registered, filed or issued by or with the Registrar may be adhesive or impressed, and part of the total number of stamps used on any such instrument may be adhesive and the other part impressed.

4. Impressing

Any stamp which may be impressed for the purposes stated in paragraph 3 may be impressed by the Registrar or some officer subordinate to him and assigned to this duty by the Registrar.
