



SAINT LUCIA

CHAPTER 15.11

STAMP DUTY ACT

Revised Edition

Showing the law as at 31 December 2001

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

STAMP DUTY ACT

Act 21 of 1913 in force 30 December 1913

Amended by Acts 4 of 1915, 2 of 1918, 54 of 1953 and 4 of 1955

Amended by Act 5/1978 in force 13 April 1978

Amended by S.I. 10/1994 in force 5 March 1994

Amended by S.I. 68/2000 in force 25 March 2000

Amended by S.I. 119/2000 in force 10 June 2000

Amended by S.I. 79/2001 in force 28 July 2001

Amended by S.I. 94/2001 in force 6 October 2001

RESTRICTION ON USE OF ADHESIVE STAMPS RULES – Section 5

Statutory Instrument 5/1920 in force 1 May 1920

COURT FEES RULES – Section 5

Statutory Instrument 50/1936 in force 21 November 1936

NOTARIAL REPERTORIES AND INDEXES – Section 5

Statutory Instrument 5/1918 in force 4 March 1918

STAMP VENDORS REGULATIONS – Section 5

Statutory Instrument 35/1946 in force 25 May 1946

Amended by S.I. 68/1946

Amended by S.I. 7/1974 in force 19 January 1974

CHAPTER 15.11

STAMP DUTY ACT

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SCHEDULE

CHAPTER 15.11

STAMP DUTY ACT

(Acts 21 of 1913, 4 of 1915, 2 of 1918, 54 of 1953, 4 of 1955, 5 of 1978 and S.I. 10/1994, 68/2000, 119/2000, 79/2001 and 94/2001)

AN ACT relating to stamp duties.

Commencement [30 December 1913]

1. SHORT TITLE

This Act may be cited as the Stamp Duty Act.

2. INTERPRETATION

In this Act, unless the context otherwise requires—

“**die**” includes any plate, type, tool or implement whatever used under this Act for expressing or denoting any duty, or the fact that any duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty, or for denoting any fee, and also any part of any such plate, type, tool or implement;

“**duty**” means any stamp duty chargeable by law;

“**executed**” and “**execution**,” with reference to instruments not under seal, mean signed and signature;

“**foreign currency**” means any currency other than East Caribbean Currency;

“**forge**” and “**forged**” include counterfeit and counterfeited;

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

“**judge**” means a judge of the Eastern Caribbean Supreme Court;

“**marketable security**” includes all securities of such a description as to be capable, according to the use and practice of stock markets, of being there bought and sold;

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

“**money**” includes all sums expressed in British or in any foreign currency;

“**Registrar**” means the Registrar of the High Court and includes that officer in any of his or her capacities;

“**stamp**” means as well a stamp impressed by means of a die as an adhesive stamp;

“**stamped**” with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto.

(Amended by Act 5 of 1978)

3. DUTIES IMPOSED

- (1) There shall be raised, levied, collected and paid unto Her Majesty for the public use of Saint Lucia upon and in respect of the several instruments specified in the Schedule, the several duties in such Schedule specified, subject to the exemptions contained therein and in any Act in force.
- (2) Cabinet may by regulations alter the said schedule by increasing or decreasing the amount of any of the duties therein specified or by annulling any of the said duties or by adding any instrument not specified in the said Schedule and imposing duties thereto or in any other manner as they may deem necessary.
- (3) The provisions of this Act apply to every instrument which may be declared by this or any other Act to be liable to stamp duty.

(Amended by Act 5 of 1978)

4. DENOMINATION AND MANAGEMENT OF DUTIES

The duties imposed and regulated by this Act shall be denominated stamp duties, and shall be under the management of the Director of Finance and Planning, who has all necessary power and authority for carrying this Act into execution, subject however to the general control and direction of the Governor General.

5. REGULATIONS

- (1) Subject to the provisions of this Act, the Governor General may make regulations—
 - (a) defining the duties of the Director of Finance and Planning in relation to the determination and collection of the stamp duty payable on any instrument;
 - (b) for the guidance of the Director of Finance and Planning in respect of the issue of stamps and of the several officers whose duty it may be to examine documents to ascertain that the same are duly stamped or to receive or issue or stamp any document tendered to them;
 - (c) prescribing such matters with regard to the custody, issue and use of, and the accounting for, the dies, presses and impressed stamps, respectively, as shall seem fit; and
 - (d) for the better carrying out of the provisions of this Act.
- (2) Except where other provision is made, the stamps to be used under this or any other Act imposing a stamp duty shall be impressed or adhesive, as the Governor General may direct by any regulation under this Act, and until otherwise directed the stamps to be used may be either impressed or adhesive.

(Amended by Act 5 of 1978)

6. CUSTODY OF STAMPS, DIES, ETC

- (1) All stamps shall be lodged and deposited with the Director of Finance and Planning, who shall be answerable for all stamps received by him or her.
- (2) The Director of Finance and Planning shall in like manner have the custody and control of all dies and presses for the impression of stamps, and may, subject to the provisions of this Act and of any regulations under section 5, authorise the impressing of stamps on any material, blank or executed, and either singly or in books or files as the case may be, that shall be presented to him or her for the purpose.

7. PERSONS AUTHORISED TO SELL STAMPS

- (1) Any officer in the service of the Post Office, and such other public officers as the Governor may appoint, shall be authorised to sell adhesive stamps at their respective offices.
- (2) The Governor General, subject to such conditions as he or she may prescribe, may authorise any person, other than a public officer, to sell adhesive stamps at any place other than an office in a public department; and the Governor General may order that a discount, not exceeding 5%, shall be allowed to any such last mentioned person authorised to sell stamps, on adhesive stamps of the total value of \$15 purchased by him or her at any one time from a Postmaster.

8. PRE-PAYMENT NECESSARY

A public officer shall not apply or affix any stamp unless the amount of such stamp shall have been previously paid by the party requiring the same.

9. ALLOWANCE FOR SPOILED STAMPS

- (1) Subject to such regulations as the Governor General may make and subject to the production of such evidence, by statutory declaration or otherwise, as the Director of Finance and Planning may require, allowance may be made by the Director of Finance and Planning, at such rate of discount as the Governor General may by such regulations prescribe, for any stamps spoiled or misused in the following cases—
 - (a) the stamp on any material inadvertently and undesignedly spoiled, obliterated or by any means rendered unfit for the purpose intended, before the material bears the signature of any person or before any instrument written thereon is executed by any person;
 - (b) any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Director of Finance and Planning been affixed to any material;
 - (c) any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed

- to material, if a certificate from the proper officer is produced to the effect that the stamp should be allowed;
- (d) the stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his or her hands for any purpose other than by way of tender for acceptance;
 - (e) the stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his or her hands;
 - (f) the stamp on any bill of exchange or promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or endorsed, or being a promissory note, may have been delivered to the payee, if another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of the error or omission, with the spoiled bill or note;
 - (g) the stamp used for any of the following instruments—
 - (i) an instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning,
 - (ii) an instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended,
 - (iii) an instrument executed by any party thereto which has not been made use of for any purpose whatever, and which by reason of the inability or refusal of some necessary party to sign the same or to complete the transaction according to the instrument, is incomplete and insufficient for the purpose for which it was intended,
 - (iv) an instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within the time required by law, fails of the intended purpose or becomes void,

- (v) an instrument executed by any party thereto, which is inadvertently and undesignedly spoiled, and *in lieu* whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped.

If the application for relief is made within 6 months after the stamp has been spoiled or become useless, or in the case of an executed instrument, after the date of the instrument, or if it is not dated, within 6 months after the execution thereof by the person by whom it was first or alone executed, or within such further time as the Director of Finance and Planning may specify in the case of any instrument sent out of Saint Lucia for execution, or when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period.

If in addition, in the case of an executed instrument no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled.

(Amended by Act 5 of 1978)

- (2) When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Director of Finance and Planning may, on application made within 6 months after the date of the instrument or, if it is not dated, within 6 months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused.
- (3) In any case in which allowance is made for spoiled or misused stamps the Director of Finance and Planning may give *in lieu* thereof other stamps of the same denomination and value, subject to the prescribed discount as aforesaid, or if required, and he or she thinks proper, stamps of any other denomination to the same amount in value, subject to the said discount, or, in

his or her discretion, the same value in money, subject to the said discount.

- (4) This section comes into force and has effect from and during such time as the Governor General shall declare by notice in the Gazette; and this section shall apply only to stamps first issued to the public after the date of the coming into force of this Act.
- (5) Statutory declarations made for the purposes of this section are not liable to stamp duty.

10. HOW INSTRUMENTS ARE TO BE WRITTEN AND STAMPED

- (1) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp cannot be used for or applied to any other instrument written upon the same piece of material.
- (2) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

11. INSTRUMENTS TO BE SEPARATELY CHARGED WITH DUTY IN CERTAIN CASES

Except where express provision to the contrary is made by this or any other Act—

- (a) an instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;
- (b) an instrument made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

12. FACTS AND CIRCUMSTANCES AFFECTING DUTY TO BE SET OUT IN INSTRUMENTS

All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set out in the instrument; and every person who, with intent to defraud Her Majesty—

- (a) executes any instrument in which all the said facts and circumstances are not fully and truly set out; or
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set out therein all the said facts and circumstances,

shall incur a fine not exceeding \$50.

13. CALCULATION OF AD VALOREM DUTY IN CERTAIN CASES

- (1) Where an instrument is chargeable with *ad valorem* duty in respect of—

- (a) any money in any foreign or colonial currency; or
- (b) any stock or marketable security,

the duty shall be calculated on the value, on the day of the date of the instrument, of the money in British currency according to the current rate of exchange, or of the stock or security according to the average price thereof.

- (2) Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with that statement, it is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

14. CANCELLATION OF ADHESIVE STAMPS

- (1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his or her name or initials, or the name or initials of his or her firm, together with the true date of his or

her so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

- (2) Where 2 or more adhesive stamps are used to denote the stamp duty upon an instrument, each and every stamp is to be cancelled in the manner aforesaid.
- (3) A person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine not exceeding \$50.
- (4) Except where other express provision is made, every instrument first executed in Saint Lucia shall be written on stamped material or be stamped with adhesive stamps on or before its first execution, and such adhesive stamps shall be cancelled by the person by whom the instrument is first executed and at the time of such execution. However, where an instrument is prepared or attested by or executed before a notary royal such adhesive stamps shall be cancelled by the notary at the time of its first execution.

15. DEFACING ADHESIVE STAMPS

A person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a fine not exceeding \$25. However, any person may, with the express sanction of the Director of Finance and Planning and in the manner and in conformity with the conditions which he or she may prescribe, write upon an adhesive stamp before it is used for the purpose of identification thereof.

16. APPEAL FROM ASSESSMENT OF STAMP DUTY

- (1) A person dissatisfied with any assessment of stamp duty made by the Accountant General on any instrument liable to stamp duty may within 7 days of the date of the assessment by notice in writing appeal against the assessment to a judge in chambers and the judge shall have power to hear the appeal in a summary manner and assess the duty if any payable on such instrument.
- (2) The decision of the judge under the provisions of the preceding subsection is final.

(Amended by Act 5 of 1978)

17. AUDITOR MAY ADMIT UNSTAMPED VOUCHER

It is lawful for the auditor or audit clerk, in the examination of any accounts in cases where it shall appear to him or her to be reasonable and expedient for the public service, to admit and allow vouchers for any monies expressed therein, although such vouchers are not stamped according to law. All vouchers so admitted and allowed shall be admissible in evidence in any judicial proceedings.

18. PRODUCTION IN EVIDENCE OF UNSTAMPED DOCUMENTS

- (1) Upon the production of an instrument chargeable with any duty as evidence in any court, or in judge's chambers, or before the Registrar, notice shall be taken by the judge, magistrate or Registrar, that such instrument is unstamped or insufficiently stamped, and it shall be the duty of the Registrar or clerk of the Court to call the attention of the judge or magistrate to the fact that such instrument is unstamped or insufficiently stamped; and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the Registrar or the clerk of the Court, as the case may be, of the amount of the unpaid duty and the penalty payable under this Act on stamping the same and of a further penalty of \$2.50, be received in evidence, saving all just exceptions on other grounds.
- (2) The Registrar or clerk of the Court upon receiving payment of the said duty and penalty or penalties shall give a receipt for the same, and make an entry in a book to be kept for that purpose of the payment and of the amount and nature thereof, and communicate to the Director of Finance and Planning the name or title of the cause or proceeding in which, and of the party from whom, he or she received the duty and penalty or penalties, and the date and description of the instrument, and shall pay over to the Director of Finance and Planning the said duty and penalty or penalties.
- (3) The Director of Finance and Planning shall upon the production to him or her of such receipt cause such instrument to be stamped with the stamp or stamps equivalent to the stamp duty and penalty or penalties and shall write the word "Penalty"

Revision Date: 31 Dec 2001

across the face of the stamp or stamps denoting the penalty or penalties.

- (4) The decision of the judge or magistrate as to the necessity or sufficiency of a stamp upon any instrument produced as evidence, or as to the amount payable as stamp duty or penalty thereon shall be final and conclusive.
- (5) Save as provided in this and the last preceding section, no instrument chargeable with any duty shall (except in criminal proceedings) be admissible in evidence unless it is duly stamped in accordance with the law in force at the time when it was first executed.

19. PENALTY UPON STAMPING INSTRUMENTS AFTER EXECUTION

- (1) Except where otherwise provided in this Act, any unstamped or insufficiently stamped instrument may be stamped by the Director of Finance and Planning after the execution thereof in manner hereinafter provided.
- (2) In the case of an instrument executed in Saint Lucia—
 - (a) in the first month after its first execution—on payment of the unpaid stamp duty. However, it is not lawful for the Director of Finance and Planning to stamp any promissory note except within 14 days after its first execution; unless in the case of promissory notes executed after 31 December 1917;
 - (b) in the second and third months after its first execution, if the unpaid stamp duty does not exceed \$1.20—on payment of the unpaid stamp duty and a penalty of \$1.20; if the unpaid stamp duty exceeds \$1.20 but does not exceed \$50,—on payment of the unpaid stamp duty and a penalty equal to the amount of the unpaid stamp duty; if the unpaid stamp duty exceeds \$50,—on payment of the stamp duty and a penalty of \$50 and a further penalty of \$0.25 cents for every \$5 or part of \$5 of the unpaid stamp duty exceeding \$50;
 - (c) in the fourth, fifth and sixth months after its first execution—on payment of the unpaid stamp duty and double the respective penalties aforesaid;

- (d) after 6 months have elapsed since its first execution— on payment of the unpaid stamp duty and the respective penalties in the foregoing paragraph (b) in respect of each period or part of a period of 3 months elapsing after the first execution of the said instrument.
- (3) The payment of any of the above penalties shall be denoted on the instrument by a stamp or stamps across the face of which the Director of Finance and Planning shall write the word “Penalty.”
- (4) Any general provision prohibiting the stamping of an instrument after the execution thereof or after any limited time shall be taken to relate to an instrument executed in Saint Lucia and shall not operate so as to prevent the stamping under this section of an instrument executed out of Saint Lucia.
- (5) Any unstamped or insufficiently stamped instrument which has been first executed at any place out of Saint Lucia, shall in relation to stamp duty be deemed to have been first executed on the date of its first receipt in Saint Lucia. However, a power of attorney wholly or partly executed out of Saint Lucia may be stamped, without any penalty, at any time before it is annexed to, or deposited among, the minutes of a notary, or is registered or acted upon.
- (6) The Director of Finance and Planning, with the approval of the Governor General may at any time after the first execution of any instrument, mitigate or remit any penalty payable on stamping.
- (7) The original of any notarial instrument executed before 1 January 1918 may, however, be stamped at any time without payment of any penalty.
- (8) A penalty is not payable on stamping with the duty chargeable on the original, the copy or extract of a notarial instrument presented for registration, the original whereof is not produced for inspection as prescribed by section 20.

20. INSTRUMENTS TO BE STAMPED BEFORE REGISTERING ENROLLING OR FILING

- (1) An instrument chargeable with duty, nor any notarial or other copy, memorial or extract thereof, shall not be registered,

enrolled or filed unless such instrument shall be duly stamped in accordance with the law in force when it was first executed.

- (2) If any person whose office it is to register, enrol or file any such instrument, copy, memorial or extract, knowingly registers, enrolls or files any such instrument which is not duly stamped, or any such copy, memorial or extract the original whereof is not duly stamped, he or she shall incur a fine not exceeding \$50.
- (3) The original of every such copy, memorial or extract shall be delivered to the said officer for his or her inspection for the purpose of ascertaining if it is duly stamped.
- (4) It shall not, however, be necessary to deliver for inspection any such original—
 - (a) if it purports to be more than 30 years old, in which case it shall be deemed to have been duly stamped;
 - (b) if the Treasury receipt or other evidence is produced to the officer, showing to the satisfaction of the officer that stamp duty has been paid on such original; or
 - (c) if a copy or extract of the original stamped with the duty chargeable on the original as provided in subsection (5) is presented to the officer.
- (5) In the case of an unstamped or insufficiently stamped instrument the following provisions shall have effect—
 - (a) any such instrument, and any notarial copy, memorial or extract thereof, may be registered, enrolled or filed if such instrument or such copy, as the case may be, is stamped under section 19 with the amount of duty chargeable on such instrument or on the original of such copy, memorial or extract, as the case may be, under the law in force when the said instrument or original was first executed, and the penalty, if any, prescribed by the said section 19 on stamping the said instrument, or copy, memorial or extract, has been paid; and
 - (b) in case of dispute between the Director of Finance and Planning and the person requiring any such stamping as to the amount of the duty payable, it shall be assessed under section 16 or otherwise as may be prescribed.
- (6) Nothing in this section shall be construed as—

- (a) permitting or requiring any copy, memorial or extract to be registered, enrolled or filed which is not permitted or required by any other law to be registered, enrolled or filed;
- (b) requiring any instrument, or the original thereof which purports to be more than 30 years old to be stamped before registration, enrolment, or filing.

21. POWER OF JUDGE TO COMPEL PRODUCTION OF DOCUMENT FOR INSPECTION AND VERIFICATION AS TO STAMP DUTY

A judge may, on the application of the Director of Finance and Planning or any interested person, if satisfied that a notary, who has, or should have, the custody of an original instrument, which is liable to stamp duty, has failed or refused to produce it for inspection and verification as to stamp duty, require such notary to produce it for inspection and verification, and if he or she fails so to do and does not satisfactorily explain such non-production, the said notary commits an offence against this Act.

22. DUTY ON CERTIFICATE OF ATTORNEY-AT-LAW OR NOTARY

The stamp duty payable on a certificate of enrolment of the name of any person admitted to practise as a attorney-at-law or notary royal shall be denoted on the certificate, and no certificate shall be delivered to such person before it has been duly stamped.

23. APPRAISEMENTS TO BE WRITTEN ON STAMPED MATERIAL

- (1) Every appraiser or valuator by whom an appraisal or valuation chargeable with stamp duty is made, shall within 14 days after the making thereof, write out the same in words and figures showing the full amount thereof, upon material duly stamped with an impressed stamp, and if he or she neglects or omits to do so, or in any other manner discloses the amount of the appraisal or valuation, he or she shall incur a fine not exceeding \$100.
- (2) Every person who receives from any appraiser or valuator, or pays for the making of, any such appraisal or valuation shall, unless the same be written out and stamped as aforesaid, incur a fine not exceeding \$100.

24. MEANING OF “BILL OF EXCHANGE”

For the purposes of this Act the expression “bill of exchange” includes draft, order, cheque and letter of credit, and any document or writing (except a bank note) entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of, or to draw upon any other person for, any sum of money; and the expression “bill of exchange payable on demand” includes—

- (a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen; and
- (b) an order for the payment of any sum of money weekly, monthly or at any other stated periods, and also an order for the payment by any person at any time after the date thereof of any sum of money, and sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his or her behalf.

25. MEANING OF “PROMISSORY NOTE”

- (1) For the purposes of this Act the expression “promissory note” includes any document or writing (except a bank note) containing a promise to pay any sum of money.
- (2) A note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, is to be deemed a promissory note for that sum of money.

26. USE OF ADHESIVE STAMPS ON BILLS

- (1) The fixed duty on a bill of exchange payable on demand or at sight or on presentation may be denoted by an adhesive stamp, which, where the bill is drawn in Saint Lucia, is to be cancelled by the person by whom the bill is signed before he or she

delivers it out of his or her hands, custody or power. (*Amended by Act 5 of 1978*)

- (2) The *ad valorem* duty upon a bill of exchange or promissory note drawn or made out of Saint Lucia is to be denoted by adhesive stamps.

27. STAMPING FOREIGN BILLS AND NOTES

- (1) Every person into whose hands any bill of exchange or promissory note drawn or made out of Saint Lucia comes into Saint Lucia before it is stamped shall, before he or she presents for payment or indorses, transfers or in any manner negotiates, or pays the bill or note, affix thereto a proper adhesive stamp or proper adhesive stamps of sufficient amount, and cancel every stamp so affixed thereto.
- (2) Provided as follows—
 - (a) if at the time when any such bill or note comes into the hands of any *bona fide* holder there is affixed thereto an adhesive stamp effectually cancelled, the stamp shall, so far as relates to the holder, be deemed to be duly cancelled, although it may not appear to have been affixed or cancelled by the proper person;
 - (b) if at the time when any such bill or note comes into the hands of any *bona fide* holder there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for the holder to cancel the stamp as if he or she were the person by whom it was affixed, and upon his or her so doing the bill or note shall be deemed duly stamped and as valid and available as if the stamp had been cancelled by the person by whom it was affixed.
- (3) But neither of the foregoing provisos is to relieve any person from any fine or penalty incurred by him or her for not cancelling an adhesive stamp.

28. BILLS AND NOTES PURPORTING TO BE DRAWN ABROAD

A bill of exchange or promissory note which purports to be drawn or made out of Saint Lucia is, for the purpose of determining the mode in which the stamp duty thereon is to be denoted, to be deemed to

have been so drawn or made, although it may in fact have been drawn or made within Saint Lucia.

29. PENALTY FOR ISSUING, ETC., UNSTAMPED BILL OR NOTE

- (1) Every person who issues, indorses, transfers, negotiates, presents for payment or pays any bill of exchange liable to duty and not being duly stamped shall incur a fine not exceeding \$50, and the person who takes or receives from any other person any such bill either in payment or as a security, or by purchase or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever.
- (2) However, if any bill of exchange payable on demand or at sight or on presentation is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of \$0.04 and cancel the same as if he or she had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty in account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and available.
- (3) But subsection (2) is not to relieve any person from any fine or penalty incurred by him or her in relation to such bill.

30. BILLS DRAWN IN A SET

When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the 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 manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

31. BILLS OF LADING

- (1) A bill of lading is not to be stamped after the execution thereof.
- (2) Every person who makes or executes any bill of lading not duly stamped shall incur a fine not exceeding \$120.

32. MEANING OF “CHARTER-PARTY”

- (1) For the purposes of this Act the expression “charter-party” includes any agreement or contract for the charter of any ship or vessel or any memorandum, letter or other writing between the captain, master or owner of any ship or vessel and any other person for or relating to the freight or conveyance of any money, goods or effects on board of the ship or vessel.
- (2) The duty upon a charter-party may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed as a binding contract.

33. CHARTER-PARTY EXECUTED OUT OF SAINT LUCIA

Where a charter-party is first executed out of Saint Lucia without being duly stamped any party thereto may, within 10 days after it has been received in Saint Lucia and before it has been executed by any person in Saint Lucia, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp, and the instrument when so stamped shall be deemed duly stamped.

34. STAMPING CHARTER-PARTY AFTER EXECUTION

A charter-party executed in Saint Lucia may be stamped by the Director of Finance and Planning after execution upon the following terms—

- (a) within 7 days after the first execution thereof, on payment of the duty and a penalty of \$1.20;
- (b) after 7 days but within one month after the first execution thereof, on payment of the duty and a penalty of \$25,

and shall not in any other case be stamped after execution.

35. MEANING OF “CONVEYANCE ON SALE”

For the purposes of this Act the expression “conveyance on sale” includes every instrument whereby any property or any estate or interest in any property upon the sale thereof is transferred to or vested in a purchaser or any other person on his or her behalf or by his or her direction.

36. CALCULATION OF DUTY IN RESPECT OF STOCK AND SECURITIES

- (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, the conveyance is to be charged with *ad valorem* duty in respect of the value of the stock or security.
- (2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a marketable security, the conveyance is to be charged with *ad valorem* duty in respect of the amount due on the day of the date thereof for principal and interest upon the security.

37. CALCULATION OF DUTY IN RESPECT OF PERIODICAL PAYMENTS

- (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period not exceeding 20 years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on such total amount.
- (2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period exceeding 20 years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with *ad valorem* duty on the total amount which will or may, according to the terms of sale, be payable during the period of 20 years next after the day of the date of the instrument.
- (3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with *ad valorem*, duty on the amount which will or may, according to the terms of sale, be payable during the period of 12 years next after the day of the date of the instrument.
- (4) However, no conveyance on sale chargeable with *ad valorem* duty in respect of any periodical payments, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument

made in that case for securing the payments is to be charged with any higher duty than \$1.20.

38. DUTY CHARGEABLE ON CONVEYANCE IN CONSIDERATION OF DEBT, ETC

Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him or her, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a privilege, charge or incumbrance upon the property or not, the debt money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

39. DUTY CHARGEABLE ON CONVEYANCE IN PART CONSIDERATION OF IMPROVEMENTS

A conveyance on sale made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and in further consideration of a covenant by the purchaser to make, or of his or her having previously made, any substantial improvement of or addition to the property conveyed to him or her, or of any covenant relating to the subject matter of the conveyance, is not chargeable with any duty in respect of such further consideration.

40. DIRECTION AS TO DUTY IN CERTAIN CASES

- (1) Where property contracted to be sold for one consideration for the whole is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set out in the conveyance relating thereto, and such conveyance is to be charged with *ad valorem* duty in respect of such distinct consideration.
- (2) Where property contracted to be purchased for one consideration for the whole by 2 or more persons jointly, or by any person for himself or herself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for

distinct parts of the consideration, the conveyance of each separate part or parcel is to be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

- (3) Where there are several instruments of conveyance for completing the purchaser's title to property sold, the principal instrument of conveyance only is to be charged with *ad valorem* duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but the last mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument; in any such case the parties may determine for themselves which of several instruments is to be deemed the principal instrument and may pay the *ad valorem* duty thereon accordingly.
- (4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with *ad valorem* duty in respect of the consideration moving from the sub-purchaser.
- (5) Where a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole or any part or parts thereof to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with *ad valorem* duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.
- (6) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him or her, which is chargeable with *ad valorem* duty in respect of the consideration moving from him or her, and is duly stamped accordingly, any conveyance to be afterwards made to him or her of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the *ad valorem* duty.

41. SALE OF ANNUITY OR RIGHT NOT BEFORE IN EXISTENCE

Where upon the sale of any annuity or other right not before in existence such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for the purposes of this Act to be deemed an instrument of conveyance on sale.

42. CONVEYANCE ON ANY OCCASION EXCEPT SALE

Every instrument whereby any property on any occasion, except a sale, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property.

43. EXCHANGE OR PARTITION

Where upon the exchange, partition or division of any immovable property, any consideration exceeding \$250 in amount or value is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the exchange, partition or division is effected is to be charged with the same *ad valorem* duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be determined by the parties, and the other instruments are to be respectively charged with such other duty as they may be liable to, but such duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

44. AGREEMENT FOR A LEASE TO BE CHARGED AS A LEASE IN CERTAIN CASES

An agreement for a lease, or with respect to the letting of any immovable property, for any term not exceeding 35 years or for any indefinite term is to be charged with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.

45. DUTY ON LEASE IN CONSIDERATION OF PRODUCE

- (1) Where the consideration, or any part of the consideration, for which a lease is granted or agreed to be granted, consists of any produce or other goods, the value of the produce or goods is to be deemed a consideration in respect of which the lease or agreement is chargeable with *ad valorem* duty.
- (2) Where it is stipulated that the value of the produce or goods is to amount at least to, or is not to exceed, a given sum, or where the lessee is specially charged with, or has the option of paying after any permanent rate of conversion, the value of the produce or goods is, for the purpose of assessing the *ad valorem* duty, to be estimated at the given sum or according to the permanent rate.
- (3) A lease, or agreement for a lease, made either wholly or partially for any such consideration, if it contains a statement of the value thereof, and is stamped in accordance with the statement, is so far as regards the subject matter of the statement to be deemed duly stamped, unless or until it is otherwise shown that the statement is incorrect, and that the lease or agreement is in fact not duly stamped.

46. DIRECTION AS TO DUTY ON LEASE IN CERTAIN CASES

- (1) A lease, or agreement for a lease or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease or agreement of or relating to the same subject matter.
- (2) A lease made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and in further consideration either of a covenant by the lessee to make, or of his or her having previously made, any substantial improvement of or addition to the property demised to him or her, or of any covenant relating to the subject matter of the lease, is not to be charged with any duty in respect of such further consideration.
- (3) An instrument whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease is increased is not to be charged with duty otherwise than as a

lease in consideration of the additional rent thereby made payable.

47. MEANING OF “HYPOTHEC”

- (1) For the purposes of this Act the expression “hypothec” means a security by way of hypothec or mortgage for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing, or forborne to be paid, being payable, or for the repayment of money to be thereafter lent, advanced or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be.
- (2) A security for the payment of any constituted rent, life-rent, rent-charge, annuity or periodical payments, by way of repayment, or in satisfaction or discharge of any loan, advance or payment intended to be so repaid, satisfied or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced or paid.

48. DUTY ON NOTARIAL PROTEST

The duty upon the protest by a notary royal of a bill of exchange or promissory note and on a maritime protest or extension of protest or any other protest may be denoted by an adhesive stamp, which is to be cancelled by the notary.

49. MEANING OF “POLICY OF INSURANCE”

For the purposes of this Act the expression “policy of insurance” includes every writing whereby any contract of insurance is made or agreed to be made, or is evidenced, and the expression “insurance” includes assurance.

50. MEANING OF “POLICY OF SEA INSURANCE”

- (1) For the purposes of this Act the expression “policy of sea insurance” means any insurance (including re-insurance) made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or

vessel, or upon the freight of, or any other interest which may be lawfully insured in or relating to, any ship or vessel, and includes any insurance of goods, merchandise, or property for any transit which includes not only a sea risk, but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance.

- (2) Where any person in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself or herself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea insurance.

51. STAMPING OF POLICY OF INSURANCE ON SHIP UNDER CONSTRUCTION, ETC

A policy of insurance made or purporting to be made upon or to cover any ship or vessel whilst under construction or repair or on trial, shall be sufficiently stamped if stamped as a policy of sea insurance made for a voyage, and though made for a time exceeding 12 months shall not be deemed to be a policy of sea insurance made for time.

52. CONTRACT TO BE IN WRITING

- (1) A contract for sea insurance (other than such insurance as is referred to in section 506 of the Imperial Merchant Shipping Act, 1894) shall not be valid unless it is expressed in a policy of sea insurance.
- (2) A policy of sea insurance made for time shall not be made for any time exceeding 12 months.
- (3) A policy of sea insurance shall not be valid unless it specifies the particular risk or adventure, the names of the subscribers or underwriters, and the sum or sums insured, and is made for a period not exceeding 12 months.

53. POLICY FOR VOYAGE AND TIME

Where any sea insurance is made for a voyage and also for time, or to extend to or cover any time beyond 30 days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage and also with duty as a policy for time.

54. CONTINUATION CLAUSE IN POLICY OF SEA INSURANCE

- (1) A policy of sea insurance made for time may contain a continuation clause as defined in this section, and such a policy shall not be invalid on the ground only that by reason of the continuation clause it may become available for a period exceeding 12 months.
- (2) There shall be charged on a policy of sea insurance containing such a continuation clause the stamp duty specified in the Schedule in relation thereto in addition to the stamp duty which is otherwise chargeable on the policy.
- (3) If the risk covered by the continuation clause attaches and a new policy is not issued covering the risk, the continuation clause shall be deemed to be a new and separate contract of sea insurance expressed in the policy in which it is contained, but not covered by the stamp thereon, and the policy shall be stamped in respect of that contract accordingly, but may be stamped without penalty at any time not exceeding 30 days after the risk has so attached.
- (4) For the purposes of this section the expression “continuation clause” means an agreement to the following or the like effect, that is to say: that in the event of the ship being at sea or the voyage otherwise not completed on the expiration of the policy, the subject matter of the insurance shall be held covered until the arrival of the ship or for a reasonable time thereafter not exceeding 30 days.

55. NO POLICY VALID UNLESS STAMPED

- (1) A policy of sea insurance may not be stamped at any time after it is signed or underwritten by any person, except in the 3 cases following, that is to say—

- (a) any policy of mutual insurance having a stamp thereon may, if required, be stamped with an additional stamp: If at the time when the additional stamp is required the policy has not been signed or underwritten to an amount exceeding the sum or sums which the duty already stamped thereon extends to cover;
 - (b) any policy made or executed out of Saint Lucia, but being in any manner enforceable within Saint Lucia, may be stamped at any time within 10 days after it has been first received in Saint Lucia on payment of the duty only;
 - (c) in the case mentioned in section 54(3).
- (2) However, a policy of sea insurance shall for the purpose of production in evidence be an instrument which may legally be stamped after the execution thereof, and the penalty payable by law on stamping the same shall be the sum of \$250.

56. LEGAL ALTERATIONS IN POLICIES

This Act does not prohibit the making of any alteration which may lawfully be made in the terms and conditions of any policy of sea insurance after the policy has been underwritten; if the alteration is made before notice of the determination of the risk originally insured, and does not prolong the time covered by the insurance thereby made beyond the period of 6 months in the case of a policy made for a less period than 6 months, or beyond the period of 12 months in the case of a policy made for a greater period than 6 months, and the articles insured remain the property of the same person or persons, and no additional or further sum is insured by reason or means of the alteration.

57. MEANING OF "RECEIPT"

For the purposes of this Act the expression "receipt" includes any note, memorandum, or writing, or any cash bill for goods purchased at any store, shop or elsewhere whereby any money amounting to \$5 or upwards, or any bill of exchange or promissory note for money amounting to \$5 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 \$5 or upwards, is acknowledged to have been settled, satisfied or discharged, or which signifies or imports any such acknowledgment, and whether the same

is or is not signed with the name of any person. (*Amended by Act 5 of 1978*)

58. DENOTING OF DUTY

The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he or she delivers it out of his or her hands.

59. STAMPING RECEIPTS AFTER EXECUTION

A receipt given without being stamped may be stamped by the Director of Finance and Planning on the instrument being produced to him or her for the purpose within one month after it has been given, on payment of the duty and a penalty of \$10.

60. OFFENCES IN RELATION TO RECEIPTS

If any person—

- (a) gives a receipt liable to duty and not duly stamped;
- (b) in any case where a receipt would be liable to duty refuses to give a receipt duly stamped; or
- (c) upon a payment to the amount of \$5 or upwards gives a receipt for a sum not amounting to \$5, or separates or divides the amount paid with intent to evade the duty,

he or she shall incur a fine not exceeding \$50.

61. CONDITIONS AND AGREEMENTS AS TO STAMP DUTY VOID

Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument, and every contract, arrangement or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence or insufficiency, shall be void.

62. ASSIGNMENTS OF LIFE POLICY TO BE STAMPED BEFORE PAYMENT OF MONEY ASSURED

- (1) No assignment of a policy of life insurance shall confer on the assignee therein named, his or her executors, administrators or assigns, any right to sue for the monies assured or secured thereby, or to give a valid discharge for the same, or any part thereof, unless the assignment is duly stamped, and no payment shall be made to any person claiming under any such assignment unless the same is duly stamped.
- (2) If the payment is made in contravention of this section, the stamp duty not paid upon the assignment together with the penalty payable on stamping the same, shall be a debt due to Her Majesty from the person by whom the payment is made.

63. GOVERNOR GENERAL MAY DIRECT FEES TO BE PAID IN STAMPS

- (1) The Governor General may declare and direct, by notice in the Gazette, that from and after the time specified in such notice all or any fees payable in any court, or in any 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.
- (2) When any fee comprised in any such notice is payable in respect of a document, the stamp denoting the amount of the fee shall be affixed to or impressed on such document, and where such fee is payable otherwise than in respect of a document, the stamp denoting the amount of the fee shall be affixed or impressed on such document as the Governor General may require to be used for the purpose.

64. SAVINGS OF NOTICES ISSUED UNDER STAMP ACT, 1881

All notices directing fees to be paid in stamps which have been issued under section 24 of the Stamp Act, 1881, shall continue in force until rescinded by a notice under section 63.

65. LICENCE TO ISSUE UNSTAMPED BANK NOTES

- (1) Every bank having power to issue notes payable to bearer on demand shall obtain a licence from the Director of Finance and Planning, upon payment of the sum mentioned in the Schedule to this Act, authorising the issue of unstamped notes, which licence shall be in force for one year from the date thereof.
- (2) Every manager or other person in charge of any bank not duly licensed to issue unstamped notes who shall issue or cause or permit to be issued any note not duly stamped shall, for every offence, incur a fine not exceeding \$500.

66. OFFENCES IN RELATION TO DIES AND STAMPS

Every person who does, or causes or procures to be done, or knowingly aids, abets or assists in doing, any of the acts following, that is to say—

- (a) forges a die or stamp;
- (b) prints or makes an impression upon any material with a forged die;
- (c) fraudulently prints or makes an impression upon any material from a genuine die;
- (d) fraudulently cuts, tears or in any way removes from any material any stamp, with intent that any use should be made of such stamp, or of any part thereof;
- (e) fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (f) fraudulently fixes or places, upon any material or upon any stamp, any stamp, or part of a stamp which, whether fraudulently or not, has been cut, torn or in any way removed from any other material, or out of or from any other stamp;
- (g) fraudulently erases or otherwise really or apparently removes from any stamped material any name, sum, date or other matter or thing whatsoever thereon written, with intent that any use should be made of the stamp upon such material;
- (h) knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his or her possession any forged die or stamp or any stamp which

has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

is liable on summary conviction to a fine not exceeding \$500, and on conviction on indictment to imprisonment for any term not exceeding 4 years. If the magistrate before whom a person is charged with a summary offence under this section thinks that proceedings ought to be taken against such person by indictment, he or she may adjourn the hearing of the charge to enable such proceedings to be taken.

67. WARRANT TO SEARCH FOR FORGED DIE, ETC

On information given before a magistrate upon oath that there is just cause to suspect any person of committing any of the offences mentioned in the last section, such magistrate may, by a warrant under his or her hand, cause any dwelling house, room, store, shop, workshop, outhouse or other building or place belonging to or occupied by the suspected person, or where he or she is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, in order that they may be produced in evidence against any offender, and shall afterwards, whether produced in evidence or not, by order of the Court or judge before whom such offender is tried, or in case there is no such trial, by order of a magistrate, be delivered over to the Director of Finance and Planning, to be defaced or destroyed or otherwise disposed of as he or she may think fit.

68. FRAUDS IN RELATION TO ADHESIVE STAMPS

- (1) If any person—
 - (a) fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive

stamp, which has been so removed, with intent that the stamp may be used again; or

- (b) sells or offers for sale, or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his or her knowledge been so removed as aforesaid,

he or she, in addition to any other fine or penalty to which he or she may be liable, incurs a fine not exceeding \$250.

- (2) The expression “instrument” in this section includes any post letter or postal packet as defined in any law relating to the Post Office, and the cover of any such post letter or postal packet.

69. FRAUDS IN RELATION TO DUTIES NOT SPECIALLY PROVIDED FOR

Any person who does or is concerned in any fraudulent act, contrivance or device, not especially provided for by law, with intent to defraud Her Majesty of any duty, shall incur a fine not exceeding \$250.

70. PENALTY IN CERTAIN CASES

Any person who contravenes any of the provisions of this Act or of the Regulations under this Act shall incur a fine not exceeding \$50 in any case in which no other fine or punishment is provided by this Act.

71. RECOVERY OF PENALTIES

Any fine under this Act may be recovered by the Director of Finance and Planning, or any person thereto authorised by him or her, before any magistrate as a fine in respect of an offence punishable on summary conviction, or at the election of the Director of Finance and Planning as a debt. However, no averment in any complaint or other proceeding, and no evidence, of such election is necessary. In addition, proceedings for any such offence shall be commenced within 6 months of the discovery of the offence.

72. GOVERNOR GENERAL MAY REMIT PENALTIES AND COMPOUND PROCEEDINGS

The Governor General may at his or her discretion remit or mitigate any penalty payable on stamping, or stay or compound proceedings for any fine, and reward any person who may give information of any offence, or who may assist in the recovery of any fine under this Act.

73. REFERENCES TO OTHER ENACTMENTS

References in this Act or the Schedule hereto to any enactments in any Act or Code shall be construed as references to any corresponding provisions hereafter substituted for any such enactments by any Act or Code.

74. PROMISSORY NOTES MADE BEFORE COMMENCEMENT OF ACT

This Act shall not be construed as authorising the stamping of any inland bill of exchange or promissory note made before 1 April 1914, which was not duly stamped within 5 days of the day of its date under section 16 of the Stamp Act, 1881.

75. COMPOSITION FOR DUTY ON CHEQUES

- (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 heading “Bill of Exchange Cheque or Order payable on demand or sight or on presentation” in the Schedule, on such instruments—
 - (a) drawn on the banker by his or her customers on forms supplied by him or her; or
 - (b) drawn by the banker on himself or herself 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 or her to his or her 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 or her, 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 provision 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 or her customers was equal to the number of forms supplied less the number of forms returned as mentioned in subsection (2)(a).
- (4) Where a banker makes default in delivering any account required by any such agreement or in paying the duty payable on the delivery of any such account, he or she is liable to a penalty not exceeding \$200 payable to the Accountant General for each day during which the default continues and shall also be liable to pay in addition to the duty, interest thereon at the rate of 6% per year from the date when the default begins.
- (5) For the purposes of this section the expression “banker” means any person carrying on the business of banking in this State.

(Inserted by Act 5 of 1978)

SCHEDULE

<i>No. of Instrument</i>	<i>Nature of Instrument</i>	<i>Stamp Duty Payable</i>
		\$ c.
1	Abandonment—	
(a)	by a co-proprietor of his or her share of a common wall, ditch or hedge..... <i>(See Articles 463, 473, 477 of the Civil Code)</i>	10
(b)	of a sale	10

(See Article 1412 of the Civil Code)

(c) of land subject to a servitude..... 10
(See Article 501 of the Civil Code)

2 Account—
of his or her administration, by an administrator,
testamentary executor or tutor. 20
(See Articles 270 and 602—604 of the Civil Code)

3 Admission as a attorney-at-law or notary
(See Certificate)

4 Advances
(See Privilege or Crops)

5 Affidavit and statutory declaration..... 5
Exemptions—

(a) affidavit or declaration by an official bailiff or
a constable in respect of the service of any
process of a court or any document relating to
rates or taxes or by any person in respect of
the service of any notice or document from a
public officer in the execution of his or her
official duty;

(b) affidavit or declaration required by a public
officer in the execution of his or her official
duty;

(c) affidavit or declaration required by the
Government for the protection of the Revenue
under any law relating therein.
(See Section 9(5))

6 Agreement for a Lease
(See lease and section 44).

7 Agreement or any memorandum of an agreement,
not otherwise specifically charged with any duty,
whether the same be only evidence of a contract or
obligatory upon the parties from its being a written
instrument..... 10

Agreement for a joint bank account 5
Exemptions—

- (a) agreement or memorandum the subject matter whereof does not exceed the value of \$250;
- (b) agreement or memorandum for the hire of any seaman, boatman, artisan, artificer, labourer or domestic servant;
- (c) agreement as to the rate or amount of compensation to be paid to any person for growing crops or trees planted by him or her in any land;
- (d) agreement for the letting out of animals on shares;
- (e) agreement between a bank and an individual for the opening of a singular bank account.
- 8 Annuity, conveyance in consideration of,
(*See Conveyance on sale and section 37*).
- 9 Annuity, creation of, by way of security,
(*See Hypothec, etc. and section 47(2)*)
- 10 Annuity, purchase of,
(*See conveyance on sale and section 41*).
- 11 Appraisalment or valuation—
of any property or of any interest therein, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificer's work whatsoever—
- Where the amount of the appraisalment or valuation does not exceed \$100..... 10
- Where the amount of the appraisalment or valuation exceeds \$100 but does not exceed \$250 15
- For each additional \$250 or part thereof..... 2
- Exemptions—*
- (a) appraisalment or valuation made for, and for the information of, one party only and not being in any manner obligatory as between parties either by agreement or operation of law;
- (b) appraisalment or valuation of property of a

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	deceased person made for the information of an executor or other person required to deliver an affidavit, declaration or inventory of the property or succession of such deceased person;	
	(c) appraisalment or valuation under the Land Acquisition Act or any Act amending or substituted for the same.	
	<i>(See Section 23 and Articles 633, 1905 of the Code of Civil Procedure).</i>	
12	Arbitration.	
	<i>(See Award).</i>	
13	Articles of Agreement—	
	(a) evidencing the service of any person as an articulated clerk to a practising attorney-at-law or notary	100
	(b) transferring any such articles	50
14	Assignment—	
	(a) by way of security, or of any security. <i>(see Hypothec, etc.)</i>	
	(b) upon a sale, or otherwise <i>(See Conveyance).</i>	
15	Assurance	
	<i>(See Policy).</i>	
16	Attestation of signature under the public seal of the State	20
	Under the seal of the High Court	20
17	Attested copy.	
	<i>(See Copy).</i>	
18	Attorney, Letter or Power of, <i>(See Letter of attorney).</i>	
19	Auctioneer's licence. <i>(See Licence)</i>	
20	Authorisation (not included in any instrument upon	

	which duty is chargeable)—	
	from a husband to a wife, to give, accept, alienate or dispose of property <i>inter vivos</i> or to enter otherwise into contracts or obligations	5
21	Award—	
	of an arbitrator or arbitrators.	
	Where an amount awarded does not exceed \$250 ...	10
	For every additional \$250 or fractional part thereof.	3
	Deed of Submission to arbitration	10
	Order of the High Court referring any matter to the decision of arbitrators	20
	(<i>See Articles 306 and 312 of the Code of Civil Procedure.</i>)	
22	Banker's Cheque	
	(<i>See Cheque.</i>)	
23	Bill of exchange of any kind whatsoever excluding drafts and cheques and promissory notes of any kind whatsoever drawn or expressed to be payable or actually paid or endorsed, or in any manner negotiated in the State—	
	Where the amount or value of the money for which the bill or note is drawn:	
	does not exceed \$250.....	5
	Exceeds \$250 but does not exceed \$1,000.....	10
	for every additional \$500 or any part thereof	3
	<i>Exemption—</i>	
	(a) coupon or warrant for interest attached to and issued with any security;	
	(b) Bills drawn by or payable to the Government.	
24	Bill of Lading of or for goods, merchandise or effects exported; each Negotiable Copy	5
	(<i>See Section 31.</i>)	
	<i>Exemption—</i> The Master's Copy.	

25 Bond for securing the payment or repayment of money.

(See Hypothec etc.)

26 Bond, covenant or instrument of any kind whatsoever—

(a) being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity, or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument nor rent secured by a lease—

For a definite and certain period, so that the total amount to be ultimately payable can be ascertained—

For every \$500 or fractional part thereof

5

For a term of life or any other indefinite period—

For every \$250 and also for any fractional part of \$250 of the annuity or sum annually payable

2.50

(b) being a collateral or auxiliary or additional or substituted security for any of the purposes mentioned in the preceding paragraph, where the principal or primary instrument is duly stamped.

Where the total amount to be ultimately payable can be ascertained—

For every \$500 or fractional part thereof

2.50

In any other case—

For every \$250 and also for any fractional part of \$250, of the annuity or sum annually payable

2.50

(c) being a grant or contract for payment of a superannuation annuity, that is to say, a deferred life annuity granted or secured to any person in consideration of annual premiums

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	or any agreement or contract for the charter of any ship or vessel	200
	Charter-Party—	40
	<i>(See Sections 32–34)</i>	
30	(c) Certificate issued under the Citizenship Act of Saint Lucia <i>(Amended by S.I.119/2000)</i>	\$25
31	Cheques or order payable on demand or at sight or presentation	0.30
32	Contract. <i>(See Agreement)</i> .	
33	Contract of Marriage <i>(See Marriage)</i> .	
34	Shares in a company or corporation—	
	(a) Conveyance or transfer on sale or otherwise of any debenture stock or funded debt or shares of any Company or Corporation	½% of the net assets of the Company or Corporation.”
	(b) Release, renunciation or reassignment of any shares or interest in any shares of a Company or Corporation	\$2
	<i>(Amended by S.I.79/2001)</i>	
35	Conveyance or transfer or sale of any moveable property	2% <i>ad valorem</i>
	<i>(See Sections 35–41)</i>	
36	Conveyance or transfer on sale—	
	(a) Conveyance or transfer on sale of any immovable property such duty to be paid by the purchaser	2% <i>ad valorem</i>
	(b) Conveyance or transfer on sale of any immovable property such duty to be paid by the vendor:	
	(i) where the vendor is not a citizen of Saint Lucia or is a foreign company	10% <i>ad valorem</i>
	(ii) where the vendor is a citizen of Saint Lucia or is a local company.....	(a) 2½% <i>ad valorem</i> from \$50,000 to \$75,000;

		(b) 3 ¹ / ₂ % <i>ad valorem</i> from \$75,001 to \$150,000;	
		(c) 5% <i>ad valorem</i> from \$150,001 and over.;	
37	Conveyance or Transfer— made for affectuating the appointment of a new trustee or the retirement of a trustee although no new trustee is appointed		10
38	Conveyance or Transfer— of any kind not herein described..... (See Section 42).		10
39	Conveyance or Transfer— operating as a voluntary disposition <i>inter vivos</i> ..	Same duty as a conveyance or transfer on sale, with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for sale.	
40	Conveyance on transfer of property between spouses in divorce proceedings under a court order		100
41	Co-Partnership (See Declaration of Partnership)		
42	Copy or extract of or from a notarial instrument, certified by a notary		10

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43	Counter-Letter relating to an instrument chargeable with duty.... <i>(See Articles 1143 and 1186 of the Civil Code).</i>	The same duty as such instrument.	
44	Counterpart. <i>(See Duplicate).</i>		
45	Covenant. <i>(See Bond and Hypothec).</i>		
46	Crop Advances. <i>(See Privilege on Crops).</i>		
47	Debenture. <i>(See Hypothec).</i>		
48	Declaration— (a) of Partnership to be delivered to the Registrar under Article 20 of the Commercial Code		100
	(b) Statutory		5
	<i>(See affidavit and Section 9 (5)).</i>		
49	Draft for money. <i>(See Cheques).</i>		
50	Duplicate or counterpart— of any instrument chargeable with duty— where such duty does not amount to \$5 In any other case.....	Same duty as the original instrument	5
51	Exchange, Instruments effecting— In the case specified in section 43, <i>(See that Section).</i> In any other case		5
52	Extract. <i>(See Copy or Extract).</i>		
53	Hypothec, Mortgage, Bond, Debenture, Bill of Sale or Covenant— (a) Being a security for the payment or repayment of money— for every \$100, and also for any fractional		0.25

part of \$100, of the amount secured.....

N.B. The instrument creating such a security shall not be chargeable with any further duty in respect of any transfer, assignment or further security which the instrument may contain for the purpose of effecting the first-mentioned security.

- (b) Transfer or assignment of any hypothec, policy of life insurance, mortgage, bond, debenture or covenant or of any money or stock secured by any such security, or by any judgment—

For every \$500 and also for any fractional part of \$500 of the amount transferred or assigned with a maximum of \$20 in the case of policies of Life Insurance

1

- (c) Discharge, radiation, release, resiliation, reconveyance or renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured; each

5

- (i) Being a collateral or auxiliary or additional or substituted security or by way of further assurance where the principal or primary security whatever its name or nature may be is duly stamped with the amount of duty chargeable under (a) of this Instrument as being a security for the payment or repayment of money—

For every \$500 and also for every fractional part of \$500 of the amount secured with a maximum of \$20.....

1

- (ii) If however, the principal or primary security is not shown to be duly stamped as required by the preceding subparagraph (i) the duty payable on such collateral or auxiliary or additional or substituted security by way of further assurance shall be the amount of duty chargeable under (a) of this Instrument.

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(See Section 47).;

- 54 Insurance. (*See Policy*).
- 55 Invention. (*See Letters Patent*).
- 56 Inventory, not being an Appraisal or Valuation under this Schedule 20
 (*See Articles 63, 252, 413, 855, 882 and 1859 of the Civil Code*).
- 57 Lease—
- (1) For any definite term, of any immovable property—
- Where the consideration, moving either to the lesser or to any other person, consists of money, stock or security, not being by way of rent,
- In respect of such consideration 2%
- Where the consideration, or any of the part of the consideration is any rent,
- In respect of such consideration—
- If the rent, whether received as a yearly rent or otherwise, is at a rate or exchange rate per annum. 2% of the average value of the lease
- (*Amended by S.I.79/2001*)
- (2) For a term not exceeding 20 years or for an indefinite term if made subsequent to and in conformity with an agreement for such lease which agreement has been duly stamped 20
- (3) Of any kind whatsoever not hereinbefore described 20

Exemptions:

- (a) Lease for any definite term not exceeding one year—
- (i) of any dwelling house or tenement or part of a dwelling house or tenement at a rent not exceeding \$1,200 per annum.
- (ii) of any furnished dwelling house or

apartments.

- (b) Lease of land in which the only consideration from the lessee is an undertaking to plant the whole of the land in tree crops within a period not exceeding 7 years.
- (c) Lease where the Government or any Public Officer acting in his or her official capacity is the lessee.
- (d) Monthly tenancy agreements prepared by the St. Lucia Housing Authority.

(See Section 44–46);

58 Letter of Credit.

(See Bill of Exchange).

Letter or power of attorney, mandate or other Instrument in the nature thereof—

- (1) For the sole purpose of appointing a proxy to vote at any one meeting or any adjournment thereof at which votes may be given by proxy, whether the number of persons named in such instrument be one or more 2
- (2) For the sole purpose of providing for the representation in the State of a person resident in and remaining in the State 10
- (3) For the sole purpose of authorising the execution of an instrument..... 5
- (4) For the sole purpose of authorising the receipt or payment of money 2
- (5) In any other case 10

Exemption—

- (a) authority to receive or pay money not exceeding \$100
- (b) authority to receive any money from any public officer acting in his or her official capacity;
- (c) authority for the withdrawal of money deposited in the Government Savings Bank;

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	(d) authority to an agent to represent his or her principal under any Act relating to shipping or customs duties.	
60	Letters Patent on any Invention.....	500
61	Licence— for Marriage. (<i>See Marriage</i>). to an Auctioneer	200 annually
62	Marriage— Contract of Marriage	20
	Licence granted by the Attorney General to celebrate marriage without publication of banns ...	200
63	Mortgage. (<i>See Hypothec</i>).	
64	Notarial Instrument of any kind whatsoever not described in this Schedule	10
65	Partnership. (<i>See Declaration of Partnership</i>).	
66	Partition or Division, Instruments effecting..... In the case specified in Section 43, (<i>See that section</i>). In any other case	10 5
67	Police Report— In respect of a motor vehicular accident..... In any other case	200 50
68	Permit to enter and remain in Saint Lucia temporarily issued under the Immigration Act. (<i>Inserted by S.I.119/2000</i>)	11.50
69	Policy of— (a) Fire Insurance— (i) where the amount of premiums paid does not exceed \$200 per annum	5
	(ii) where the amount of the premiums paid exceed \$200.....	20
	(b) Life Insurance— upon any life or lives or upon any event or	

	contingency relating to or dependent upon life or lives, issued to persons resident in the State in respect of which the first premium is paid in the State—	
	For every \$500 or part thereof of the amount insured	0.50
	assignment thereof	10
(c)	Motor Vehicle Insurance	
	(i) where the amount of premium does not exceed \$500 per annum	5
	(ii) where the amount of premium exceeds \$500 per annum.....	10
70	Policy of Sea or Air Transport Insurance—	
	(1) For or upon any voyage—	
	In respect of every full sum of \$500, and also any fractional part of \$500 thereby insured	1
	(2) For time—	
	In respect of every full sum of \$500 and also any fractional part of \$500 thereby insured—	
	Where the insurance is made for any time not exceeding 6 months.	1
	Where the insurance is made for any time exceeding 6 months and not exceeding 12 months	1
	(3) Within a continuation clause as specified in Section 54(2).....	2 in addition to the stamp duty chargeable thereon
	<i>(See Sections 49–56).</i>	
71	Power of attorney. <i>(See Letter of attorney)</i>	
72	Privilege on Crops—	
	On the order of the judge authorising advances to be made or supplies to be furnished under Article 1904 of the Civil Code,—	

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	For every \$100 and also for any fractional part of \$100 of the amount of advances or supplies authorised	2
73	Promissory Note. (See <i>Bill of Exchange</i>).	
74	Protest, note by a notary	10
	Extension of Protest	5
75	Radiation. (See <i>Hypothec</i>).	
76	Receipts (including cash Bills for goods, purchased at stores, ships or elsewhere.)	
	For the sum of \$5 and up to \$200	0.20
	Above \$200 and up to \$500	0.30
	Above \$500 and up to \$1,000	0.50
	Above \$1,000 and up to \$2,000	1
	Above \$2,000 and up to \$3,000	1.50
	Above \$3,000 and up to \$4,000	2
	Above \$4,000 and up to \$5,000	3
	Above \$5,000	5
	Exemptions—	
	(a) receipt 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;	
	(b) receipt given for or upon the payment of any taxes, rates, duties, fees, dues or other monies whatsoever to or for the use of the Government or of the Castries City Council or of any local authority;	
	(c) receipt for money paid into any court of justice under the provisions of any law or rule;	
	(d) receipt for the refund or return of money by the Accountant General or any public department;	
	(e) receipt given by the payee of a post office money order.	

77	Reconveyance, Release or Renunciation of any security (<i>See Hypothec</i>).	
78	Release or Renunciation of any property or of any right or interest in any property—	
	(a) upon a sale. (<i>See Conveyance on Sale</i>).	
	(b) by way of security. (<i>See Hypothec</i>).	
	(c) of a succession or of community property ..	5
	(d) in any other case.....	2
79	Resiliation or Cancellation of a deed of sale or lease	5
80	Security. (<i>See Hypothec</i>).	
81	Ship's Manifest. Where the Ship' Registered tonnage is—	
	Less than 40 tons.....	10
	40 tons or more	20
82	Succession. (<i>See Release</i>).	
83	Transfer. (<i>See Conveyance or Transfer</i>).	
84	Valuation. (<i>See Appraisement</i>).	
85	<i>General Exemption from all Stamp Duties</i> —	
	(a) money order or postal order or any description issued or paid by the Post Office;	
	(b) instruments relating to the sale or disposal of Crowns lands in any manner whatsoever;	
	(c) wills;	
	(d) all instruments executed by or on behalf of the University of the West Indies;	
	(e) documents, copies or extracts of any kind required for the Crown or for the official use of the Government or for the use of the High Court and any matter or thing whatsoever wherein any public officer is <i>ex-officio</i> concerned.	
	(f) conveyance of or hypothec on any property in	

a development being carried on by the National Housing Corporation, under the Saint Lucia National Housing Corporation Act where the development has been declared by Cabinet, to be an approved development for the purpose of this exemption. (*Amended by S.I.68/2000*)

- (g) Cash withdrawals up to a maximum amount of \$2,000. (*Amended by S.I.79/2001*)
- (h) Any transfer of shares of a company listed under the Securities Act made by or to a citizen or resident of a member State of the Organisation of Eastern Caribbean States. (*Amended by S.I.94/2001*)

**RESTRICTION ON USE OF ADHESIVE STAMPS RULES
– SECTION 5**

(Statutory Instrument 5/1920)

Commencement [1 May 1920]

1. All stamp duty, on or in respect to any instrument issued, prepared, or filed, or to remain, of record in any office or department over which the Registrar in any of his or her capacities has control, shall be impressed and not adhesive, unless he or she allows adhesive stamps to be used.
2. Whenever adhesive stamps are to be cancelled by any public officer he or she may require the stamp duty to be impressed.

COURT FEES RULES – SECTION 5

(Statutory Instrument 50/1936)

Commencement [21 November 1936]

1. The Governor General hereby declares and directs that from the coming into effect of this Notice all court fees payable in the several courts of justice and the Registrar and sheriff's department and all fees heretofore paid to any clerk or bailiff of the several district courts shall be paid and collected by means of stamps and not in money.
2. When any such fee is payable in respect of a document, the stamp denoting the amount of the fee shall be affixed to or impressed on such document, and where such fee is payable otherwise than in respect of a document, the stamp denoting the amount of the fee shall be affixed to or impressed on the form of application (if any) or in or upon some appropriate book or other office record.

NOTARIAL REPERTORIES AND INDEXES – SECTION 5

(Statutory Instrument 5/1918)

Commencement [4 March 1918]

1. Notaries shall have and keep in good order and in a proper state of preservation a repertory of all deeds passed by them whether *en minute* or *en brevet* in which they shall enter, consecutively, (a) the dates, (b) the numbers, (c) the nature of such deeds, (d) the names of the parties, (e) the indication of the property, its situation and price when the instrument relates to the ownership usufruct or enjoyment of immovables, (f) the amount of stamp duty paid in respect of the original of such deeds, (g) the number of the Treasury receipt therefor.
2. When in any exceptional case a notary is satisfied on his or her professional honour that a deed is not intended to, and should not, be made public at the time, he or she may enter in the repertory only, (a) the date (b) the number (c) the nature of the document (d) the amount of stamp duty paid in respect of the original, (e) the number of the Treasury receipt therefor, omitting any or all of the other particulars, until the necessity for secrecy is past.
3. A deed executed on more than one date is to be entered in the repertory as of the date of its first execution.
4. Accessory instruments, executed at the end of the principal deed, may be entered in the repertory in order of date with the other minutes, by merely indicating the number of the principal deed after the entry of such accessory instruments.
5. With the same care, notaries must make and preserve an index to the repertory.
6. Notaries may keep a special repertory, with or without an index, as they choose, for notes and protests of bills of exchange and notes and other papers of a commercial nature.

7. The deeds entered in such repertory shall bear a series of numbers different from those which are to be entered in the ordinary repertory and index.

Inspection and Verification of Notarial Repertories.

8. Subject to the directions of the judge in case of refusal, notaries must on the written demand of the Director of Finance and Planning present their repertories to the Director of Finance and Planning in Castries or the Sub-Collector of their district for inspection and verification, and they must also allow inspection of their repertories, on demand, to the Director of Finance and Planning, or other public officer authorised in writing by the Director of Finance and Planning who presents himself or herself at their offices to verify them.

Returns by Notaries.

9. Every notary must within the first 10 days of the months of January, April, July and October, deliver to the Director of Finance and Planning in Castries, or the Sub-Collector of his or her District—
 - (a) a true and correct list of instruments made by him or her during the preceding quarter, showing the duty paid in respect of any such instruments;
 - (b) a separate true and correct list of instruments on which he or she has paid stamp duty during the said preceding quarter, such instruments having been executed previous to such quarter.

Stamping of Instrument before a Notary Officiates thereon.

10. A notary must not make an instrument in virtue of another instrument, or annex it to his or her minutes, or receive it *en depot*, or deliver an extract or copy thereof, unless the other instrument has been previously duly stamped and the penalty, if any, paid in respect thereof.

Payment of Duty on Notarial Instruments.

11. The stamp duty on every original notarial instrument shall be paid in cash and impressed at the Treasury in Castries or at any other office which the Governor General may direct by notice to be published in the Gazette.

12. Where the original of an instrument is liable to stamp duty a notary must not deliver it *en brevet* or deliver a copy or extract thereof or therefrom or make any instrument thereon before such original is stamped despite the delay for such stamping has not expired, except in the case of ship notings or protests, a copy whereof is to go by a ship leaving before there has been any time or opportunity for stamping the original at the Treasury.
13. When in any exceptional case a Notary is satisfied on his or her professional honour that the original of a notarial instrument is to be kept secret at the time, he or she may execute it on blank material impressed with the amount of duty chargeable on the instrument, when executed, and on paying such duty he or she shall state that it is for a secret deed so that the Treasury receipt number may be affixed on the blank material, and a statement in such Treasury receipt that it is in respect of a secret deed shall be a sufficient indication to comply with the requirements of rule 18.
14. Except in the case of instruments to be kept secret as provided in these Rules, notarial originals must be stamped after and not before first execution.

Payment of Duty on Crop Privileges.

15. The stamp duty on orders for privileges on crops shall be paid in cash and impressed at the Treasury in Castries.

Dispute as to Duty Payable or otherwise.

16. In case of dispute as to the amount of duty payable, the Treasury Officer in Castries may refer to the Registrar of the Supreme Court, and out of Castries to the magistrate of the District, to assess the amount of duty.
17. In the event of any dispute between the Director of Finance and Planning and a notary, respecting any return or information required of a notary as to stamp duty, the Director of Finance and Planning or the notary may refer it to the judge in chambers for decision, and the judge may give such directions, including directions for production and inspection of repertories as he or she may consider necessary.

Acknowledgment of Payment of Duty.

18. The treasury officer shall give a receipt for the duty or penalty paid in respect of any blank material or of any instrument, whether notarial or otherwise, indicating concisely the nature of the instrument, the principal notary, if it is notarial, and the parties to it and the amount of duty or penalty paid in respect thereof, and stating its date, and if notarial, whether it is an original (and if so its number) or a copy, and he or she shall also affix the number of the Treasury receipt, impress the amount of the duty or penalty on the blank material or on the instrument and authenticate the same in the manner prescribed by the Director of Finance and Planning, taking care that the instrument is not made public.

Limitation as to number of Adhesive Stamps.

19. An officer shall have power to fix or limit the number of adhesive stamps paid as fees of office to be placed on any instrument to be filed, or remain, of record in his or her office, or in any case where stamps are to be cancelled by an officer.

Power to Reject Adhesive Stamps.

20. An officer shall have power to refuse to receive or act on any instrument the stamp on which, in his or her opinion, is not in a satisfactory condition, or is likely to give rise to audit difficulty.

Soiled Stamps Allowance.

21. The value of any stamps which may be casually destroyed or spoiled may be allowed for by the Director of Finance and Planning subject to a deduction of 10% thereon, on proof, to the satisfaction of the Director of Finance and Planning, of such stamps having been destroyed or spoiled. However, a public officer is not liable for the value of any stamps casually destroyed or spoiled while in his or her custody.

Forms.

22. The forms appended to these Rules with such variations as circumstances require, may be used and shall be sufficient for the purposes of these Rules.

[Insert page 1 of Stamp Duty Act – Cap.15.11 Landscape pages]

[\[Insert page 1 of Stamp Duty Act – Cap.15.11 Landscape pages\]](#)

STAMP VENDORS REGULATIONS – SECTION 5

(Statutory Instruments 35/1946 and 68/1946)

Commencement [25 May 1946]

1. SHORT TITLE

These Regulations may be cited as the Stamp Vendors Regulations.

2. LICENCE

- (1) Licences authorising persons to sell adhesive postage and revenue stamps and postal stationery may be issued by the Governor General subject to the conditions herein prescribed.
- (2) Licences may be in the form prescribed in the Schedule to these Regulations. They shall be issued without charge and shall be signed by the Secretary to Cabinet.
- (3) Licences may be revoked without notice and without any reason being stated at the absolute discretion of the Governor General.
- (4) Licences shall expire on 31 December next after the date of issue; however, the licences issued or renewed during the month of December shall expire on 31 December in the following year.
- (5) Applications for licences and renewals should be made in writing to the Postmaster, and shall be forwarded by the Postmaster to the Secretary to Cabinet with his or her recommendations as to the propriety of granting the application having regard to the needs of the public and other circumstances.

3. STAMPS AND POSTAL STATIONERY

The Stamp Vendors shall obtain supplies of stamps and postal stationery from the Postmaster for cash; they may keep for sale stamps of any denomination to be sold at face value, and they shall be entitled to receive from the Postmaster a commission at the rate of (a) 5%, on stamps purchased by them of the following values only namely: \$0.01, \$0.02, \$0.04, \$0.05, \$0.06, \$0.10, \$0.12, \$0.15, \$0.25,

\$0.35, \$0.50, and on postal stationery of any description, and (b) 2½%, for the following values only \$1, \$2.50, \$5, subject to a minimum purchase of any denomination and postal stationery amounting to \$5 on any single occasion.

4. SALES

A licensed vendor shall maintain at all times a sufficient stock of stamps to meet the demands of the public, and shall not refuse without reasonable excuse to sell stamps during his or her ordinary business hours to anyone requiring them if the proper price is tendered in legal currency. Stamps shall not be sold at any other place than the address specified in the licence.

5. SELLING PRICE

- (1) Stamps shall not be sold for more or less than face value, or in the case of postal stationery, for more or less than the selling price chargeable at the Post Office.
- (2) A licensed vendor shall not exchange stamps, nor sell any stamps other than those he or she has procured from the Postmaster.

6. PUBLIC NOTICE

A licensed vendor shall provide and exhibit outside his or her premises a notice, to be approved by the Postmaster, bearing the words "licensed to sell Postage Stamps".

7. INSPECTION

All stamps in the possession of a licensed vendor shall at all times be open to inspection by the Director of Finance and Planning or Postmaster or a public officer deputed in writing by either of them so to inspect.

8. GAZETTE

Issues, renewals and revocation of licences shall be published in the Gazette.

SCHEDULE

STAMP VENDORS' LICENCE.

Authority is hereby granted under the Stamp Duty Act to of (address) to sell adhesive postage and revenue stamps and postal stationery subject to the provisions of the said Act and the Regulations made thereunder.

This Licence expires on 31 December 20

Secretary to Cabinet.