

ANTIGUA AND BARBUDA



THE STAMP (AMENDMENT) ACT, 2008

No. 7 of 2008

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The Stamp (Amendment) Act, 2008.

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ARRANGEMENT

Sections

1. Short title.
2. Amendment of Schedule

The Stamp (Amendment) Act, 2008.

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No. 7 of 2008.



I Assent,

[L.S.]

Louise Lake-Tack,
Governor-General.

11th November, 2008

ANTIGUA AND BARBUDA

THE STAMP (AMENDMENT) ACT, 2008

No. 7 of 2008

AN ACT to amend the Stamp Act, Cap. 410, to reduce the stamp duty payable on certain transfers of property from a husband to a wife or a wife to a husband.

ENACTED by the Parliament of Antigua and Barbuda as follows:

1. Short title

This Act may be cited as the Stamp (Amendment) Act, 2008.

2. Amendment of Schedule

The Schedule to the Stamp Act, Cap. 410, is amended

- (a) in the paragraph under the heading “CONVEYANCE or TRANSFER ON SALE”
 - (i) by inserting after the words “last preceding item and not being a conveyance or transfer of residential property of a value of \$500,000 or less to a child or grandchild of the transferor” the words “and not being a conveyance or transfer from a husband to his wife or from a wife to her husband”; and
 - (ii) by inserting after the words “lands or hereditament not being a conveyance or transfer of residential property of a value of \$500,000 or less to a child or grandchild of the

transferor” the words “and not being a conveyance or transfer from a husband to his wife or from a wife to her husband”; and

- (b) by inserting after the paragraph dealing with conveyances to children and grandchildren and ending with “confirm the relationship specified in paragraph (a)” the following paragraph:

“CONVEYANCE or TRANSFER of residential property to a wife by her husband or to a husband by his wife on provision to the Commissioner of Inland Revenue of documentation that confirms the relationship of marriage, for every \$100 and any fractional part of \$100, of the value of the property conveyed or transferred.....\$2.00.”

Passed by the House of Representatives on this 7th day of July, 2008.

Passed by the Senate on this 21st day of August, 2008.

D. Gisele Isaac-Arrindell,
Speaker.

Hazlyn M. Francis,
President.

L. Thomas,
Acting Clerk to the House of Representatives.

L. Thomas,
Acting Clerk to the Senate.