



*EXTRAORDINARY*

**OFFICIAL GAZETTE**

**THE BAHAMAS**

PUBLISHED BY AUTHORITY

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NASSAU

1<sup>st</sup> July, 2016

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No. 16 of 2016

## **STAMP (SURCHARGE AMNESTY) ACT, 2016**

### **AN ACT TO PROVIDE FOR AN AMNESTY PERIOD FOR THE PAYMENT OF SURCHARGE**

[Date of Assent - 30<sup>th</sup> June, 2016]

**Enacted by the Parliament of The Bahamas**

**1. Short title and duration.**

- (1) This Act may be cited as the Stamp (Surcharge Amnesty) Act, 2016.
- (2) This Act shall come into force on the 25<sup>th</sup> day of May, 2016 and shall expire on the 1<sup>st</sup> day of September, 2016

**2. Amnesty on surcharge.**

- (1) On the date of the coming into force of this Act, a person liable to pay stamp duty in respect of any unstamped or insufficiently stamped instrument, may upon presenting the instrument to the Treasurer to be duly stamped six months or more after its execution be entitled to a waiver of the surcharge during the period 25<sup>th</sup> day of May, 2016 to 1<sup>st</sup> day of September, 2016.
- (2) Upon the expiration of the period referred to in subsection (1), section 17(1) of the Stamp Act shall apply.

# STAMP (SURCHARGE AMNESTY) ACT, 2016

## Arrangement of Sections

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