

THE STAMP DUTY ACT

ORDERS
(under section 4)

*Schedule
to Act*

RULES
(under section 8)

The Stamp Duty Rules, 1959

L.N. 65/59
257/63
69/67
85/67
183/73

ORDER
(under section 52)

The Stamp Duty (Exemption on Travel Tickets) Order, 1972

L.N. 259/72
319/72
98E/73
311/73
72/74
82/77
1071/78
83/94

ORDERS
(under section 56(4))

(Omitted)

THE STAMP DUTY ACT

RULES
(under section 8)

THE STAMP DUTY RULES, 1959

(Made by the Governor in Council on the 28th day of February,
1959)

L.N. 65/59
Amd:
L.N. 257/63
69/67
85/67
183/73

1. These Rules may be cited as the Stamp Duty Rules, 1959.

1A. In these Rules "Commissioner" means the Commissioner of Stamp Duty and Transfer Tax and "Deputy Commissioner" means the Deputy Commissioner of Stamp Duty and Transfer Tax.

2. The method of stamping documents shall be by direct impression from dies in self-recording presses.

3. The Stamp Duty and Transfer Tax Department shall be open for attendance on public from Monday to Thursday at 9.30 a.m. to 3.30 p.m. and on Friday at 9.30 a.m. to 3.00 p.m., and shall be closed to the public on Good Friday, Saturday, Sunday or a public general holiday.

4. Every application for impressed stamps or stamped papers shall be made to the Commissioner by written requisition—

- (a) in the form provided by the Commissioner, where the stamps or stamped papers are not required to be delivered by post;
- (b) in the special form provided where the applicant, being a stamp distributor or a Clerk of the Courts or a head of a Government department, requires the stamps or stamped papers to be delivered to him by post;
- (c) by letter, where any applicant other than the applicants specified in paragraph (b) requires the stamps or stamped papers to be delivered to him by post.

5. Where the applicant is an insurance company or agent the requisition shall be prepared in duplicate and shall specify the number of each policy or endorsement to a policy, and the duplicate requisition shall be retained by such company or agent, after stamping, as part of the records referred to in section 17 of the Act.

6. A letter of advice for all stamps or stamped papers forwarded by post shall be prepared under the direction of the Commissioner in triplicate and duly recorded. The letters forwarding such stamps or stamped papers shall be registered at the post office and a receipt therefor obtained in a book provided for the purpose.

7. All consignments of stamps or stamped papers to any stamp distributor, Clerk of the Courts or head of a Government department shall be acknowledged by the consignee.

8. Any impressed stamp required by a requisition shall be impressed under the direction and superintendence of the Deputy Commissioner and such stamping shall be in accordance with the provisions of the Act and all documents shall be delivered or posted to or according to the directions of the persons submitting such documents for stamping.

9. The total of all requisitions shall be recorded by the accounting officer in a record kept by him for the purpose.

10. The Commissioner shall keep a register of the requisitions made by stamp distributors, Clerks of the Courts and heads of Government departments for stamps and stamped papers.

11. No letter, character or figure shall be erased, altered or obliterated in any record, book, form or receipt in the Stamp Duty and Transfer Tax Department, and when an error is made a line shall be drawn through the incorrect entry and the correct entry shall be made above. The officer making any correction shall place his initials against it.

12. The Commissioner shall lodge every day to the credit of the Commissioner of Inland Revenue or Paymaster, as the case may be, all moneys received by the Stamp Duty and Transfer Tax Department during the immediately preceding day.

13. Every Clerk of the Courts shall at the end of every month make a return to the Commissioner in such form as may be approved by the Commissioner, showing the number and amount of licences received and used during the same month and the number and amount remaining on hand at the end of the month.

14. Every head of a Government department who has been supplied with stamps or stamped papers shall, at the end of every month, make a return to the Commissioner in such form as may be approved by the Commissioner.

15. The Clerk of every Resident Magistrate's Court which deals with probates and letters of administration shall at the end of every month forward to the Commissioner a copy of every will, probate, letters of administration and inventory dealt with by that Court during the month.

16. The Registrar of the Supreme Court shall, at the end of every month, furnish the Commissioner with details of all grants made by the Supreme Court during the same month and all bonds in connection therewith:

Provided that where a grant has been made on the basis of an affidavit of value, the details of the grant and the bond as well as a copy of such affidavit of value shall be furnished to the Commissioner within three days after the grant has been made.

17. The Commissioner shall in each case where a "secured to satisfaction certificate" has been issued, furnish to the Registrar of the Supreme Court a certificate of value as soon as the value of the estate has been settled in the Stamp Duty and Transfer Tax Department.

18. All dies and dating plugs shall be secured in the reserve chest under double locks with separate keys and such keys shall always be in the custody of different officers.

19. All spoiled or unusable stamps returned to the Stamp Duty and Transfer Tax Department shall be cancelled by being stamped with the word "cancelled" by rubber or other hand stamp, in such a manner that the stamp duty paid remains legible. The value of the spoiled or unusable stamps shall be entered in a record provided for the purpose, and all such stamps shall be destroyed weekly by such method as the Minister may approve in the presence of the Financial Secretary and the Commissioner or of officers deputed by them for the purpose.

20. Where any error has been made in the impressing of stamp duty and it is desired to cancel the stamp so impressed, the officer responsible for the machine in which the error has been made shall prepare the

requisition for cancellation on the approved form giving thereon the number of the machine, the stamp to be cancelled, the reason for cancellation and the number of the transaction to which it relates. After this requisition has been signed by the responsible officer and approved by the Deputy Commissioner or any other officer deputed by him the stamp may be cancelled and the requisition shall be initialled by the officer who cancelled the stamp and then filed.

21. Surplus cash discovered at the end of any day shall be recorded in the detailed balance record as cash in excess, and placed on deposit. If the cause of the surplus cannot be ascertained at the end of the month in which such surplus was discovered, the Commissioner shall bring the surplus amount to account as 'Stamp Duty Various'.

22. Any deficiency of cash discovered at the end of any day shall forthwith be made good by the accounting officer

23. Any document tendered to the Commissioner to be impressed with stamp duty payable under any enactment may at the discretion of the Commissioner be detained by him in the Stamp Duty and Transfer Tax Department for a period not exceeding seven days.

24.—(1) Subject to the provisions of rules 25 and 26 a person holding a valid licence under paragraph (2) may, in accordance with any directions as to the manner of use given under rule 25, impress by means of a franking meter device approved by the Commissioner on such instruments as the Commissioner may authorize, stamps of such value, size, pattern and colour as the Commissioner may authorize.

(2) The Commissioner may, in his discretion, grant a licence to any person for the purposes of subsection (4) of section 26 of the Act and of this rule in such form as the Commissioner may approve.

(3) A licence granted under paragraph (2) shall be subject to conditions, and shall be valid for such period as the Commissioner may see fit to insert therein, and shall not be transferable.

(4) The Commissioner or any officer authorized by him in writing shall, for the purpose of ascertaining that stamp duty is duly paid on all instruments to which this rule applies, have the right to inspect the books, records or documents of every person licensed under this rule.

(5) A licence granted under paragraph (2) may at any time be revoked or suspended by the Commissioner or surrendered by the person to whom it was granted.

(6) An application for a licence under paragraph (2) shall be in the form approved by the Commissioner and shall contain such information as he may require.

25.—(1) Applications to the Commissioner for the approval of a franking meter device shall be made by such person and in such manner as the Commissioner may require.

(2) The Commissioner may at any time withdraw his approval of any such device as aforesaid.

(3) The Commissioner may from time to time give directions to persons holding licences granted under rule 24 as to the manner of use of such device as aforesaid.

26.—(1) An approved franking meter device shall not be used for the purposes of rule 24 unless the meter has been set and sealed by the Commissioner or any person in the service or employment of the Stamp Duty and Transfer Tax Department authorized by him.

(2) Meters shall be set and sealed at such place and time and at such intervals as the Commissioner may from time to time notify.

(3) No meter in a franking meter device shall be set for denoting payment of stamp duties unless payment of the appropriate amount has previously been made.

(4) Where:

(a) the licence issued to any person under rule 24 has expired and has not been renewed, or has been revoked or surrendered; or

(b) the Commissioner's approval of a franking meter device has been withdrawn; or

(c) a franking meter device has become unfit for use, the Commissioner may subject to the approval of the Minister repay to the person in cash the value of any unimpressed stamps (for which payment has been made) which any franking meter device that has been used by the person is capable of impressing at the time when such device is delivered for inspection to the Commissioner, together with an application for such payment.

(5) The Commissioner may make an allowance in resetting a franking meter device, for all stamped instruments which have been inadvertently or undesignedly spoiled, obliterated, or otherwise rendered unfit for use before the execution thereof upon production to him of the entire sheet or piece of paper, or instrument, upon which such stamp is impressed, and of an affidavit, taken before a Justice, or the said Commissioner, to the effect following—

“I do swear, that the several sheets, or pieces of paper, or instrument hereto annexed, and hereunder specified, were inadvertently or undesignedly spoiled, and that no consideration has been received for the same by any person, *viz.* (here set forth a description of the document or documents).”

And, if satisfied that such sheet, or piece of paper or instrument has not been executed by the parties thereto the Commissioner shall make an allowance as aforesaid for such spoiled stamp but if the Commissioner shall be of opinion that such stamp is not really and *bona fide* a spoiled stamp, according to the true intent and meaning of the Act, he may refuse to make the allowance as aforesaid; and all such spoiled stamps must be tendered to the Commissioner within the period of six months from the time when the same shall have been respectively spoiled and rendered useless.

THE STAMP DUTY ACT

ORDER

(under section 52)

THE STAMP DUTY (EXEMPTION ON TRAVEL TICKETS) ORDER, 1972

(Made by the Minister on the 9th day of September, 1972)

[18th September, 1972.]

L.N. 259/72
 Amd: 319/72
 L.N. 98E/73
 311/73
 72/74
 82/77
 1071/78
 83/94

1. This Order may be cited as the Stamp Duty (Exemption on Travel Tickets) Order, 1972.

2.—(1) Stamp duty shall not be chargeable on travel tickets issued to or made out in the name of—

- (a) a traveller under the age of two years;
- (b) a traveller who enjoys diplomatic status or privilege;
- (c) a traveller who is a visitor;
- (d) a traveller who is a student of or member of the staff of the University of the West Indies in respect of his itinerary to a Common Market area country and any of the following, namely—
Bahamas, British Virgin Islands, Cayman Islands and Turks and Caicos Islands;
- (e) a traveller recruited for agricultural work in any place outside Jamaica with the approval of the Minister responsible for labour;
- (f) a traveller recruited for work in Guantanamo Bay, Cuba with the approval of the Minister responsible for labour;
- (g) a traveller who is a member of the Jamaica Defence Force (whether regular or reserve) travelling on official duty as certified by his Commanding Officer or other authorized person;
- (h) a traveller dressed in uniform of the armed forces of a country other than Jamaica of which he is a member;
- (i) a traveller who is a member of the Peace Corps, that is to say, a member of the organization promoted by the Government of the United States of America known as the Peace Corps;
- (j) a traveller who is a member of the Canadian University Service Organization;

- (k) a traveller who is a member of the Voluntary Service Overseas, that is to say, a member of the organization promoted by the Government of the United Kingdom known as the Volunteers;
- (l) a traveller who is a member of the German Volunteer Service, that is to say, a member of the organization promoted by the Government of the Federal Republic of Germany known as the German Volunteer Service;
- (m) a traveller who is a student of or member of the staff of the Council of Legal Education (established by agreement published in the *Jamaica Gazette* at page 1809 and dated the 9th of December, 1971) in respect of his itinerary to a Common Market area country;
- (n) a traveller who, in relation to a school or other educational establishment, being one which is approved by the Minister responsible for education, is—
 - (i) a student thereof, or
 - (ii) a member of the staff thereof who is accompanying a student thereof,
and who is certified by that Minister or some other person authorized by him so to certify to be travelling for educational purposes;
- (o) a traveller travelling as a member of any national paraplegic team;
- (p) a traveller travelling as a member of a national sports team.

(2) In this paragraph—

“Common Market area” has the meaning assigned to it in section 3 of the Caribbean Community and Common Market Act;

“traveller” has the meaning assigned to it in section 2 of the Travel Tax Act;

“visitor” means a person who is in Jamaica—

- (i) on a visitor’s visa;
- (ii) in transit to some place outside Jamaica;
- (iii) on a visit primarily for recreational purposes :

Provided that in any case a person shall not be a visitor if his stay in Jamaica on the occasion when his status as a visitor is being considered for the purposes of this Order exceeds six months or if during such stay he works or performs any function in Jamaica in return for payment or reward.