

CHAPTER 66.

STAMP DUTY.

AN ORDINANCE TO PROVIDE FOR THE PAYMENT OF DUTY ON RECEIPTS. 1 of 1948.
10 of 1950.

[14th May, 1948.]

1. This Ordinance may be cited as the Stamp Duty Ordinance. Short title.

2. In this Ordinance :—

Interpre-
tation.

“ Receipt ” means any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds 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 two pounds 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.

3. A duty of twopence shall be paid on each receipt. Such duty shall be denoted by an adhesive stamp or stamps being affixed to the receipt and cancelled by the person by whom the receipt is given before he delivers it out of his hands. Duty.

4. If any person :—

Penalties.

- (1) Gives a receipt not duly stamped ; or
- (2) Refuses to give a receipt duly stamped ; or
- (3) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty ;

he shall be liable to a fine not exceeding ten pounds.

[Note. This Ordinance is declared to be in force in the Dependencies by the Application of Colony Laws Ordinance, Cap. 1 (D.S.).]

Exemptions.

5. The following shall be exempt from the operation of this Ordinance :—

- (a) Receipts given by the Government or an officer thereof acting within the scope of and in the course of his duties.
- (b) Receipts given for or on account of any salary pay or wages or for or on account of any like payment made for the benefit of any person in respect of his employment or for or on account of any pension or superannuation allowance.
- (c) Receipts given in respect of any sums payable under the Workmen's Compensation Ordinance.

Chapter 79.