**MONTSERRAT**

**STATUTORY RULES AND ORDERS**

**S.R.O. 4 OF 2013**

**STAMP (AMENDMENT OF FEES) ORDER**

**ARRANGEMENT OF ORDER**

[1. Citation and commencement 2](#_Toc345763237)

[2. Schedule amended 2](#_Toc345763238)

MONTSERRAT

**STATUTORY RULES AND ORDERS**

**S.R.O. 4 OF 2013**

**STAMP (AMENDMENT OF FEES) ORDER**

**THE STAMP (AMENDMENT OF FEES) ORDER, 2013 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 2(2) OF THE STAMP ACT (CAP. 17.02)****.**

1. Citation and commencement

This Order may be cited as the Stamp (Amendment of Fees) Order 2013 and comes into force on the 1st April, 2013.

2. Schedule amended

The Schedule to the Stamp Duty is amended by deleting—

(a) the heading:

|  |  |
| --- | --- |
| “**AFFIDAVIT or STATUTORY DECLARATION**  | 2.00 |
| in addition thereto for each exhibit therein referred to and required to be marked.  | .50 |

and substituting the following:

|  |  |
| --- | --- |
| “**AFFIDAVIT or STATUTORY DECLARATION**  | 10.00 |
| in addition thereto for each exhibit therein referred to and required to be marked.  | 1.00” |

(b) the following words appearing under the heading **“”PROXY**”:

|  |  |
| --- | --- |
| “Receipt given for, or upon the payment of money amounting to $5.00 or upwards  | .05 |
| **EXEMPTIONS** |  |
| (a) | Receipt given for money deposited in any bank or with any banker to be accounted, and expressed to be received of the person to whom the same is to be accounted for. |
| (b) | Acknowledgment by any banker of the receipt of any bill of exchange or promissory note, for the purpose of being presented for acceptance or payment. |
| (c) | Receipt given for or upon the payment of any taxes or duties imposed by any Act, or of money to or for the use of Her Majesty, Her Heirs or Successors. |
| (d) | Receipt given by an officer of any public department of Montserrat for money paid by way of imprest or advance, or adjustment of an account, whereby he derives no personal benefit therefrom. |
| (e) | Receipt written upon a bill of exchange or promissory note duly stamped. |
| (f) | Receipt indorsed or otherwise written upon, or contained in, any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned. |
| (g) | Receipt given for drawback or bounty upon the exportation of any goods or merchandise from Montserrat. |
| (h) | Receipt given for the return of any duties of customs upon certificates of over entry. |
| (i) | Receipt given for the return of any amount deposited as security for duty. |
| (j) | Receipt given for money withdrawn from a Savings Bank.” |
| and substituting the following: |
|  | Receipt given for, or upon the payment of money for every $100.00: | .10 |
| **Exemptions** |  |
| (a) | Receipt given for money deposited in any bank or with any banker to be accounted, and expressed to be received of the person to whom the same is to be accounted for. |
| (b) | Acknowledgment by any banker of the receipt of any bill of exchange or promissory note, for the purpose of being presented for acceptance or payment. |
| (c) | Receipt given for or upon the payment of any taxes or duties imposed by any Act, or of money to or for the use of Her Majesty, Her Heirs or Successors. |
| (d) | Receipt given by an officer of any public department of Montserrat for money paid by way of imprest or advance, or adjustment of an account, whereby he derives no personal benefit therefrom. |
| (e) | Receipt written upon a bill of exchange or promissory note duly stamped. |
| (f) | Receipt indorsed or otherwise written upon, or contained in, any instrument liable to stamp duty, and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured or therein mentioned. |
| (g) | Receipt given for drawback or bounty upon the exportation of any goods or merchandise from Montserrat. |
| (h) | Receipt given for the return of any duties of customs upon certificates of over entry. |
| (i) | Receipt given for the return of any amount deposited as security for duty. |

|  |  |
| --- | --- |
| (j) | Receipt given for money withdrawn from a Savings Bank. |
| (k) | Receipt given for money paid to public assistance recipients and indigent persons.” |

Made by the Governor acting on the advice of Cabinet this 31st day of January, 2013.

(Sgd.) Angela Greenaway

**CABINET SECRETARY**

Published by exhibition by the Cabinet Secretary at the Office of the Legislature, Farara Plaza, Brades, this 5th day of February, 2013.

(Sgd.) Angela Greenaway

**CABINET SECRETARY**