THE STAMP DUTY ACT

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SCHEDULE

APPENDIX
THE STAMP DUTY ACT

[30th July, 1937.]

1. This Act may be cited as the Stamp Duty Act.

2. There shall be raised, for the use of the Government of this Island, upon and in respect of the several instruments mentioned in the Schedule, the several duties therein respectively specified:

Provided, however, that nothing herein contained shall extend, or be deemed or construed to extend to charge with stamp duty, any instrument which by any enactment heretofore passed and in force on the 30th July, 1937, is expressly exempted from stamp duty.

3. There shall be charged and collected, for the use of the Government of this Island, in respect of any of the several instruments mentioned in the Schedule on which the duty payable exceeds the sum of ten dollars, in addition to the duty specified in such Schedule, a surcharge equivalent to twenty-five per centum of such duty.

4.—(1) The Minister responsible for finance may by order revoke, increase, reduce or alter any duty specified in the Schedule and may add any duty thereto.

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(2) Any amendment made to the Schedule by an order under subsection (1) may contain such consequential, supplemental or ancillary provisions as appear to the said Minister to be necessary or expedient for the purpose of giving due effect to the order and, without prejudice to the generality of the foregoing, may contain provisions avoiding or modifying the application of section 3 in relation to any duty.

(3) An order made under subsection (1) shall be subject to affirmative resolution of the House of Representatives.

5. References in this Act to the Commissioner and the Deputy Commissioner shall be construed as references to the Commissioner of Taxpayer Audit and Assessment and the Deputy Commissioner of Taxpayer Audit and Assessment appointed pursuant to section 11E of the Revenue Administration Act.

6. [Deleted by Act 12 of 1985, Schedule.]

7. [Deleted by Act 12 of 1985, Schedule.]

8. The Minister may from time to time make rules, and may also from time to time rescind, alter and amend the same with respect to the following matters, viz.—

(a) as to the methods and practice to be adopted for impressing or perforating stamps;

(b) generally for giving full effect to the objects and intention of this Act.

The Minister may also prescribe all forms, which he may deem desirable, in connection with the management of stamp duties.
Penalties not exceeding one thousand dollars may be imposed for any breach of the rules framed under the authority of this Act.

Such rules shall be published for three consecutive weeks in the Gazette, and shall thereafter have the force and effect of law.

9.—(1) All adhesive stamps, whether provided for postage or for revenue, or for postage and revenue purposes, and all stamped papers provided for postage purposes, shall be kept in the custody of the Postmaster General.

(2) All other stamped papers and printed forms shall be kept in the custody of the Commissioner.

(3) It shall be lawful for the Minister from time to time to appoint distributors of stamps, to whom the Postmaster General or Commissioner, as the case may be, shall issue such quantity of adhesive stamps and stamped papers, and printed forms of the respective denominations or values as may be necessary to meet the demands of the public, and each distributor of stamps shall account to the Postmaster General or Commissioner, as the case may be, from time to time, as the Minister shall direct, for all such stamps, stamped paper, and printed forms, and for all moneys received by him for or on account of the sale of such stamps, stamped paper, and printed forms, and pay over such moneys at such periods and in such manner as may be fixed by the Minister:

Provided, that every such distributor of stamps, not being a Collector, or an Assistant Collector of Taxes, shall, as a remuneration for his trouble and services, be allowed...
to retain, from the proceeds of such sales by him, a commission at a rate not exceeding two and one-half per centum on the amount of all such sales.

10. The distributors of stamps in the sale of stamped paper, shall demand, over and above the amount of stamps thereon, a sum of money for and in respect of each sheet of paper, according to the following scale—

- on each set of foreign bills of exchange \(5c\)
- on each set of foreign bills of lading \(\ldots 5c\)
- on each form of title \(\ldots 10c\)
- on each sheet or half sheet of printed forms, of any other description whatsoever, such sum as shall cover the cost thereof, to be fixed from time to time by the Minister.

11. If a distributor of stamps shall demand any amount for any stamp beyond the value of such stamp, or for paper, or for any form beyond the rate hereby fixed, he shall forfeit a sum not exceeding one thousand dollars.

12. Every certificate of the admission of an attorney-at-law, to practise in the courts of this Island shall be stamped as by this Act is required, and shall be signed by the Registrar of the Supreme Court; and any attorney-at-law, who shall not, upon his admission, take out a certificate of admission, is hereby declared incapable of acting, practising, or officiating in any court of this Island, or otherwise, in such capacity; but one certificate of admission, so stamped and signed as aforesaid, shall entitle an attorney-at-law to admission in every court of law and equity in this Island; and no attorney-at-law who shall have taken out his certificate as aforesaid shall be required to produce such certificate of admission.

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13. It shall not be lawful for any banker, banking corporation, or co-partnership to issue any unstamped promissory note for money, payable to the bearer on demand, without taking out a licence yearly for that purpose, which licence shall be granted by the Commissioner for the time being, on payment of the full licence duty charged in the Schedule; and every such licence shall specify the proper name and place of abode of the person, or the proper name and description of any body corporate to whom the same shall be granted, and also the name of the town or place where, and the name of the bank, as well as the partnership or other name, style, or firm under which such notes are to be issued, and where any such licence shall be granted to persons in partnership, the same shall specify the names and places of abode of all the persons concerned in the partnership, whether all their names shall appear on the promissory notes to be issued by them or not; and in default thereof, such licence shall be absolutely void; and every such licence shall be dated on the day on which the same shall be granted, and shall have effect, and continue in force from the day of the date thereof until the thirty-first day of December then next following both inclusive.

14. When any such licence as aforesaid shall be granted to any persons in partnership as bankers, the same shall continue in force for the issuing of promissory notes under the name, style, and firm therein specified, notwithstanding any alteration in the partnership.

15.—(1) The Commissioner may enter into an agreement with any banker for the composition, in accordance with the following provisions of this section, of the stamp duty chargeable under the item “Bills of exchange payable on demand” in the heading “BILLS OF EXCHANGE AND PROMIS-
SORSY NOTES (INLAND)’ in the Schedule, on such instruments—

(a) drawn on the banker by his customers on forms supplied by him; or

(b) drawn by the banker on himself or another banker,
as may be specified in the agreement.

(2) Any such agreement shall require the banker to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates giving particulars—

(a) of forms supplied by him to his customers with a view to their being completed and issued as such instruments by the customers, and of forms so supplied but returned unused or spoilt; and

(b) of such instruments issued by him,

and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any such agreement has been made with a banker, any instruments to which the agreement relates and which bears such indication of the payment of stamp duty as the Commissioner may require shall not be chargeable with stamp duty, but the banker shall pay to the Commissioner, on the delivery of any account under the agreement, such sums as would but for the provisions of this section have been chargeable by way of stamp duty on such instruments issued during the period to which the account relates, it being assumed for this purpose that the number of such instruments issued by his customers was equal to the number of forms supplied less the number of forms returned as mentioned in paragraph (a) of subsection (2).

(4) Where a banker makes default in delivering any account required by any such agreement or in paying the
duty payable on the delivery of any such account, he shall be liable to a fine not exceeding two thousand dollars for any day during which the default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon, from the date when the default begins, at the rate of twenty per centum per annum or such other rate as the Minister may, by order, prescribe.

(5) In this section “banker” means a company duly licensed under the Banking Act, to carry on banking business.

16.—(1) Every chief agent of an insurance or assurance company shall keep at the chief agency in Jamaica, and every managing director, secretary, or manager of a local company shall keep at the chief office of the company, records and documents sufficient to enable the sums payable for stamp duty to be checked and verified as herein-after provided; and every chief agent, managing director, secretary or manager failing to keep such records or documents, shall be liable to a penalty not exceeding five thousand dollars.

(2) Every chief agent of an insurance or assurance company at the chief agency of such company in Jamaica and every managing director, secretary or manager of a local insurance or assurance company shall keep a record of the policy moneys payable on the death of any person and shall render to the Commissioner at the end of each quarter a statement showing—

(a) the name of the person insured;
(b) the date of the death of the insured;
(c) the amount payable under the policy;
(d) the name and address of the person to whom the insurance money has been paid,

and every chief agent, managing director, secretary or manager aforesaid failing to render such return shall be liable to a penalty not exceeding five thousand dollars.

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17. The Commissioner, or Auditor-General or an officer of the Taxpayer Audit and Assessment Department or of the Audit Office, if authorized in writing by the Commissioner or Auditor-General in any case, or any officer acting under his instructions in writing shall have the right to inspect the books, records or documents of every insurance and assurance company doing business in Jamaica, for the purpose of ascertaining that stamp duty is duly paid on all policies of insurance and assurance.

18. Sections 16 and 17 shall apply to all persons carrying on or transacting insurance or assurance business in this Island on their own account, or on behalf of persons abroad, in the same manner and to the same extent as the said sections apply to insurance and assurance companies and the said sections shall apply to the attorneys or agents of any such persons as aforesaid, in the same manner and to the same extent as they apply to the attorneys and agents of such companies as aforesaid.

19.—(1) No policy of marine insurance made for time shall be made for any time exceeding twelve months.

(2) A policy of marine insurance shall not be valid unless it specifies the particular risk or adventure, the name of the broker, agent or other person negotiating or transacting the insurance, and the sum or sums insured, and is made for a period not exceeding twelve months.

20. Where any marine insurance is made for a voyage and also for time, or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor, the policy is to be charged with duty as a policy for a voyage, and also with duty as a policy for time.
21. A statement of the amount which is to form the nominal share capital of any company to be registered with limited liability shall be delivered to the Commissioner, and a statement of the amount of any increase of registered capital of any company now registered or to be registered with limited liability, shall be delivered to the said Commissioner, and every such statement shall be duly stamped with the duty imposed by this Act, when the same is delivered to the Commissioner.

22.—(1) Where by virtue of any letters patent granted by Her Majesty, or any statute, the liability of the holders of shares in the capital of any corporation or company is limited, otherwise than by registration with limited liability under the statute in that behalf, a statement of the amount of nominal share capital of the corporation or company shall be delivered by the corporation or company to the Commissioner, within one month after the date of the letters patent or the passing of the statute; and in case of any increase of the amount of nominal share capital of any corporation or company, whether now existing or to be hereafter formed, being authorized by any letters patent or statute, a statement of the amount of such increase shall be delivered by the corporation or company to the Commissioner within the like period.

(2) The statement shall be duly stamped with the duty imposed by this Act when the same is delivered to the Commissioner.

23.—(1) Every letter or Power of Attorney for the purpose of appointing a proxy to vote at a particular meeting, and every voting paper respectively charged under this Act with the duty of ten dollars, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at meetings so specified, and any adjournment thereof.

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(2) The duty of ten dollars may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is executed, and a letter or Power of Attorney or voting paper charged with the duty of ten dollars, is not to be stamped after the execution thereof by any person.

(3) Every person who makes, or executes, or votes, or attempts to vote, under or by means of any letter or Power of Attorney or voting paper, not being duly stamped, shall incur a fine of five thousand dollars, and every vote given or tendered under the authority or by means of the letter or Power of Attorney or voting paper shall be void.

24. Instruments or documents hereby subjected to stamp duty shall only operate for one purpose unless the same shall be stamped in addition for each other object or purpose embraced therein, or affected thereby, according to the rates hereby fixed for such other object or purpose respectively.

25. The duties respectively imposed by this Act may be made up by several stamps, and stamps of greater value than is hereby required may be used upon any instrument.

26.—(1) Except where otherwise specially provided, all stamps shall be impressed or perforated, as the case may require, in accordance with rules made under section 8 (a), and no instrument, the duty upon which is permitted by law to be denoted by an adhesive stamp, shall be deemed duly stamped with an adhesive stamp, unless the persons using such adhesive stamp cancel the same, by writing on or across the stamp his name, or initials, or the name or initials of his firm, together with the true date of his so writing, so that the stamp may be effectually cancelled and
rendered incapable of being used for any other instrument; or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time:

Provided that the provision of this section shall not apply to stamps affixed to letters for the purpose of denoting payment of postage duty; but on the contrary any stamp so affixed to a letter on which any writing or mark shall have been made before the posting of such letter, shall be deemed to have been cancelled, and shall not be taken to denote payment of postage duty.

(2) The duty payable in respect of any instrument to which this subsection applies may be denoted either on the instrument or, at such time and in such manner and subject to such conditions as may be approved by the Commissioner, on a separate certificate issued in respect of the instrument, and any such certificate may be issued in respect of one or more such instruments.

(3) The instruments to which subsection (2) applies are—

(a) any receipt for the payment of moneys or subscriptions in consideration for, or any other acknowledgment of the existence of, a right to participate in any sweepstake conducted in accordance with the provisions of section 52 of the Betting, Gaming and Lotteries Act.

(b) any assignment and transfer executed outside Jamaica of any share, scrip or stock in any duly registered company in Jamaica.

(4) Where the duty payable in respect of any instrument may be denoted by an adhesive stamp and, on the application of any person, the Commissioner is satisfied that it is expedient so to do, he may, in his discretion, and subject to such conditions as he thinks appropriate, grant permission for such duty to be denoted.

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by that person by the use of a franking meter device licensed for the purpose by him; and the stamp imprinted by the franking meter device shall, for the purposes of this Act, be treated as if it were an adhesive stamp and the provisions of subsection (1) in regard to cancellation and of sections 27 and 28 shall apply accordingly.

27. Every person who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in manner aforesaid, shall forfeit a sum not exceeding five thousand dollars.

28. Any person who fraudulently removes, or causes to be removed from any instrument any adhesive stamp, or affixes any adhesive stamp which has been so removed to any other instrument, with intent that such stamp may be used again; or who sells, or offers for sale, or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid; or who practises, or is concerned in any other fraudulent act, contrivance, or device concerning adhesive stamps, not herein specially provided for, with intent to defraud Her Majesty, her heirs, or successors of any duty, shall forfeit, over and above any other penalty to which he may be liable, a sum not exceeding ten thousand dollars; and, in default of payment forthwith, shall be liable to be imprisoned with or without hard labour, for a period not exceeding six months.

29. Any instrument that at the time of its execution was under any statute of Jamaica then but not now in force, liable to stamp duty that might not be denoted by adhesive stamps, which instrument has not yet been impressed with any or with the proper stamps required by such statute, and is not by any statute now in force prohibited from being so stamped, may now, or at any time hereafter be so stamped, upon the following conditions: namely, first,
upon production of an affidavit to the effect that the omission to have such instrument stamped was owing to accident, mistake, inadvertency, or necessity, and was not owing to any wilful intention to evade the duty to which it was liable; and secondly, upon payment of the full amount of duty to which such instruments are liable under Law 40 of 1903 (hereby repealed), or any statute read as one therewith, and of the penalty of ten dollars, and also by way of further penalty, where the unpaid duty exceeds ten dollars, of interest on such duty at the rate of ten dollars per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty. Such instrument may thereafter be used and given in evidence in like manner as if it had been duly stamped at the time of its execution.

30.—(1) The Commissioner may enter into an agreement with any person for the composition, in accordance with the provisions of this section, of the stamp duty chargeable under the item "Receipt, or discharge given for or upon the payment of money" in the Schedule on such receipts or discharges given by or on behalf of that person as may be specified in the agreement.

(2) Any agreement made under this section shall require the person with whom it is made to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates, giving such particulars as the Commissioner may specify, and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any agreement has been made under this section, any instrument to which the agreement relates and which bears such indication of the payment of stamp duty as the Commissioner may require shall not be chargeable with stamp duty, but the person with whom the agreement was made shall pay to the Commissioner, on delivery of

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any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty on such instruments issued during the period to which the account relates.

(4) If any person makes default in delivering any account required by any agreement made under this section, or in paying the duty payable on the delivery of any such account, he shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars for every day during which the default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon, from the date when the default begins, at the rate of twenty per centum per annum or such other rate as the Minister may, by order, prescribe.

30A.—(1) The Commissioner may enter into an agreement with an importer of goods for the composition, in accordance with the provisions of this section, of the stamp duty chargeable under the item “Customs Warrants” in the Schedule on such inward customs warrants made by or on behalf of that importer as may be specified in the agreement.

(2) Any agreement made under this section may require the importer to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates, giving such particulars as the Commissioner may specify, and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any agreement has been made under this section, any instrument to which the agreement relates and which bears such indication of the payment of stamp duty as the Commissioner may require, shall not be chargeable with stamp duty, but the importer shall pay to the Commissioner, at such time as may be stipulated

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under the agreement such sums as would, but for the provision of this section, have been chargeable by way of stamp duty on such instruments.

(4) Where an importer defaults in delivering any account required by any agreement made under this section, or in paying the duty payable on the delivery of any such account, he shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars for every day during which such default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon, from the date when the default begins, at the rate of twenty per centum per annum or such other rate as the Minister may, by order, prescribe.

(5) For the purposes of this section, the powers conferred on the Commissioner may be exercised by the Commissioner of Customs and Excise and, subject to direction by the Commissioner of Customs and Excise, by officers subordinate to him, who shall account to the Commissioner for all the stamp duties received pursuant to an agreement under this section.

(6) In this section “importer” has the meaning attributed to it in section 2 of the Customs Act.

30B. The provisions of section 3 relating to surcharge on duty payable in respect of the several instruments mentioned in the Schedule shall not apply to inward customs warrants.

30C. For the purpose of determining the amount of additional stamp duty payable in accordance with the Schedule on inward customs warrants, the value of the goods shall be taken to be the normal price, that is to say, the price which they would fetch at the time when they were entered for use within the Island (or if they are not so entered, the time of importation) on a sale in the open market in the Island between buyer and seller independent of each other.

[The inclusion of this page is authorized by L.N. 3/2001]
30D.—(1) The Minister may, on an application made by the person who in accordance with the Schedule has paid or is liable for the payment of, additional stamp duty on inward customs warrants, waive, remit or refund in whole or in part such additional stamp duty and the waiver, remission or refund may be subject to such special conditions as the Minister may see fit to impose.

(2) The Minister may, by order, subject to affirmative resolution of the House of Representatives, amend any or all of the Appendices.

(3) Without prejudice to the generality of subsection (1), where refund is due consequent on overpayment, such refund may be approved at any time within two years after the overpayment, by any public officer authorized in that behalf by the Minister.

30E.—(1) Where, pursuant to the Customs Act, imported goods are released to an importer in anticipation of final entry and payment of duty thereon, the importer may be required by the proper officer of customs to deposit with the Commissioner as security for the due payment of additional stamp duty—

(a) the amount estimated as the additional stamp duty that may be payable on the final customs warrant inwards pertaining to such goods; and

(b) such sum, being not less than one-half of the amount deposited under paragraph (a), as such proper officer may require.

(2) The amount deposited in relation to any goods pursuant to subsection (1) shall be forfeited if the importer fails within three months or such longer period as the Commissioner may allow, to make final entry of such goods.
(3) In this section—

“final customs warrant inwards” means the customs warrant inwards on which final entry is made; and “final entry” in relation to goods means entry for home consumption, customs duty (if any) payable in respect of such goods having been paid.

31. It shall be lawful for the Minister, as from time to time the same shall be needed, to cause to be provided proper and sufficient adhesive stamps, of such denomination or denominations, according to the value of the same, as may from time to time be required, and of such size, pattern and colour, as he may determine, for the purpose of expressing and denoting payment, as well of the rates or duties of postage, as of any other duties, payment of which is by any law required or allowed to be denoted by the use of adhesive stamps.

32.—(1) Save where other express provision is by law made, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty, without penalty, provided that this is done before the expiration of fourteen days after the instrument is first executed; if fourteen days have so expired there shall be a penalty of ten dollars, and also by way of further penalty, where the unpaid duty exceeds ten dollars, of interest on such duty, at the rate of five per centum per annum, from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

(2) “Court Documents”, that is to say, documents connected with the process or procedure of the Supreme Court or the Resident Magistrates’ Courts, upon the filing or lodging of which a Court fee is payable, may be filed and used if properly stamped at the time of the filing or

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lodging thereof without the penalty being imposed by this section, anything in this Act to the contrary notwithstanding.

(3) In the case of such instruments hereinafter mentioned, as are chargeable with ad valorem duty, the following provisions shall have effect—

(a) the instrument, unless it is written upon duly stamped material, shall be duly stamped with the proper ad valorem duty before the expiration of thirty days after it is first executed, or after it has been first received in Jamaica, in case it is first executed at any place out of this Island, unless the amount of duty is uncertain, and the opinion of the Commissioner with respect to the amount of duty with which the instrument is chargeable, has, before such expiration, been required in writing;

(b) if the opinion of the Commissioner with respect to any such instrument has been required the instrument shall be stamped in accordance with the assessment of the Commissioner, within fourteen days after notice of the assessment;

(c) if any such instrument executed after the coming into operation of this Act, has not been, or is not duly stamped in conformity with the foregoing provisions of this subsection, the person in that behalf hereinafter specified, shall incur a fine of ten dollars, and in addition to the penalty payable on stamping the instrument, there shall be paid a further penalty equivalent to the stamp duty thereon, unless a reasonable excuse for the delay in stamping, or the omission to stamp, or the insufficiency of stamp, be afforded to the satisfaction of the Minister, or of the Court, Judge, or arbitrator, before whom it is produced.

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The instruments and persons to which the provisions of this subsection are to apply are as follows—

<table>
<thead>
<tr>
<th>Title of Instrument</th>
<th>Person liable to Penalty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond, Covenant, or Instrument of any kind whatsoever creating a Security Conveyance Lease Mortgage, Bond, Debenture</td>
<td>The Obligee, Convenantee or other person taking the security. The Vendee or Transferee. The Lessee. The Mortgagee or Obligee. In the case of a transfer or re-conveyance the Transferee, Assignee or Disponente, or the person redeeming the security. The Settlor.</td>
</tr>
<tr>
<td>Settlement</td>
<td></td>
</tr>
<tr>
<td>Transfers, re-conveyances, assignments</td>
<td>Transferee, Disponente, Assignee.</td>
</tr>
<tr>
<td>Contract or agreement chargeable under section 76</td>
<td>The Purchaser. 11/1971 S. 3.</td>
</tr>
</tbody>
</table>

(4) Provided, that save where other express provision is made by this Act in relation to any particular instrument—

(a) any unstamped, or insufficiently stamped instrument, which has been first executed at any place out of this Island, may be stamped at any time within thirty days after it has been first received in the Island, on payment of the unpaid duty only;

(b) the Minister, may if he thinks fit at any time after the first execution of any instrument, mitigate, or remit
any penalty payable on stamping.

(5) The expressions “executed” and “execution” with reference to instruments not under seal, mean signed and signature.

32A.—(1) This section applies to money which is to be lent, advanced or paid, or which may become due on an account current, either with or without money previously due.

(2) Where, in relation to any money to which this section applies, the total amount owed or to be ultimately recoverable is unlimited or is in any way limited—

(a) a security for the payment or repayment of that money shall be charged with the same duty as a security for the amount advanced; and

(b) the security is to be available for such an amount only as is covered by the ad valorem duty, impressed thereon,

so, however, that where such an advance or loan is made in excess of the amount covered by the ad valorem duty, the security shall, for the purpose of stamp duty, be deemed to be a new and separate instrument, bearing the date on which the advance or loan is made.

33. For the purposes of this Act, the expression “bill of exchange” includes draft, order, cheque and

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letter of credit and any document or writing (except a
bank note) entitling or purporting to entitle any person,
whether named therein or not, to payment by any
other person of, or to draw upon any other person for,
any sum of money; and the expression “bill of
exchange payable on demand” includes—

(a) bills of exchange payable at sight or on
presentment;

(b) an order for the payment of any sum of
money by a bill of exchange or promissory
note, or for the delivery of any bill of exchange
or promissory note in satisfaction of any sum
of money, or for the payment of any sum
of money out of any particular fund which
may or may not be available, or upon any
condition or contingency which may or may
not be performed or happen.

34.—(1) Foreign bills of exchange and foreign
promissory notes drawn in this Island, payable on
demand, shall be exempt from stamp duty.

(2) Every registered charitable organization shall
be exempt from liability to stamp duty in respect of
any instrument executed by it or on its behalf.

35. The Commissioner shall not stamp any inland
or foreign bill of exchange, or promissory note, or
foreign bill of lading, after the lapse of seven days
from the execution thereof, or any coast-wise
receipt, or inland bill of lading after the execution
thereof.

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36. No instrument, not duly stamped according to law, shall be admitted in evidence as valid or effectual in any court or proceeding for the enforcement thereof.

37. If with intent to evade this Act a consideration or sum of money shall be expressed to be paid in any instrument less than the amount actually paid, or agreed to be paid, every such instrument shall be null and void.

38. Any instrument made, executed, taken, or acknowledged out of this Island, and liable to duty shall not be received or admitted in any court, or be entered on record in any office within this Island, until the same shall have been first duly stamped.

39. When any foreign bill of exchange, or foreign bill of lading is drawn in this Island in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued, or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued, or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

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40. A letter, whether sent through the post or otherwise, acknowledging the payment or receipt of money, shall not be received by any court as evidence of such payment or receipt, unless stamped as a receipt.

41. Every instrument liable to stamp duty under this Act, or any other law heretofore in force imposing stamps, shall be admitted in evidence in any criminal proceeding, although it may not have the stamp required by law impressed thereon, perforated or affixed thereto.

42. In the examination of any accounts, it shall be lawful for the Auditor-General, in cases where it shall appear to him to be reasonable, and expedient for the Public Service, to admit and allow vouchers, for the receipt or payment of money, although such vouchers be not stamped accordingly to law.

43. Upon the tender in evidence of any instrument, other than inland and foreign bills of exchange and promissory notes, coastwise receipts, and bills of lading, it shall be the duty of the officer of the court, before reading such instrument, to call the attention of the Judge to any omission or insufficiency of the stamp; and the instrument if unstamped, or insufficiently stamped, shall not be
received in evidence until the whole, or (as the case may be) the deficiency of the stamp duty, to be determined by the Judge, and the penalty required by this Act, together with an additional penalty of five hundred dollars, shall have been paid.

44. Such officer of the court shall, upon payment to him of the duty payable upon such instrument, and of the penalties imposed by this Act, endorse on the instrument a memorandum of the payment of such duty and penalties, stating the amounts thereof respectively, with the date of such payment, and the name of the cause and court in which paid; and thereupon such instrument shall be admissible in evidence, saving all just exceptions on other grounds; and an entry of the fact of such payment, and of the amount thereof shall be made in a book kept by such officer, who shall at the end of each sitting make a return of, and pay over the moneys so received to the Commissioner, or otherwise, as may be by law directed, and make return thereof to that officer, distinguishing the amounts respectively paid for duty and penalties, and stating the name of the cause, and of the parties paying the same, and the date, if any, and description of the instrument, for the purpose of identifying the same; and in case of neglect in either of the respects aforesaid, the offending officer shall be subject to an attachment, out of the Supreme Court, to enforce the payment of such moneys, together with the costs of all proceedings, upon application to be made for that purpose to any Judge of the Court, by or on behalf of the Commissioner.

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45. The Commissioner shall, upon production of the document with such memorandum thereon, perforate such instrument with or, as the case may require, impress thereon, the proper stamp or stamps, in conformity with such receipt.

46. The stamps and penalties so received in the Circuit and Resident Magistrates' Courts, shall be noted under a separate head in the return of forfeited recognizances and fines; and those in the Petty Sessions' Court shall be noted in the monthly return of fines under a separate head; and the amounts received shall be paid by the respective officers in the manner and at the respective times directed by any law in force for the payment over of moneys received by them.

47. The Deputy Keeper of Records is hereby required to give a separate receipt for each instrument to be recorded in his office, and he shall not enter or record any instrument without delivering a receipt stamped, as by this Act required under the penalty of one thousand dollars for each offence.

48. Any public officer who shall wilfully or fraudulently enter or record any instrument chargeable with duty under this Act or any former law, and which shall not have been duly stamped shall, for every such offence, forfeit and pay a sum not exceeding ten thousand dollars; and if he shall issue any office copy, or any copy of any instrument without the stamps imposed by this Act, or if he shall commit or connive at any fraud or practice whereby the duties to arise by this Act shall be lessened, impaired, or lost, he shall upon conviction for every such offence, forfeit and pay a sum not exceeding ten thousand dollars, and such officer shall, over and above such penalty, forfeit his office; and if any attorney-at-law shall be guilty of, or of participating in any fraud or practice in any of the respects aforesaid, and be
convicted thereof, he shall be disqualified from practising in any of the courts within this Island.

49. Every person, who with intent to evade this Act, shall give or accept any receipt or acquittance, in which a less sum shall be expressed than the sum actually paid and received, shall for every such offence, forfeit the sum of ten thousand dollars.

50. Every person who issues, endorses, transfers, negotiates, presents for payment, or pays any bill of exchange, or promissory note liable to duty, and not being duly stamped, shall incur a fine or penalty not exceeding one hundred dollars and the person who takes or receives from any other person such bill or note, either in payment, or as security, or by purchase, or otherwise, shall not be entitled to recover thereon, or to make the same available for any purpose whatever, except that the same may be used for the purposes of evidence on payment of the stamp duty payable thereon, together with a penalty equal to the stamp duty payable thereon, which penalty shall be in lieu of the penalty imposed by section 32:

Provided, that if any bill of exchange payable on demand, or at sight, or on presentation, is presented for payment unstamped, the person to whom it is presented may affix thereto an adhesive stamp of ten dollars and cancel the same, as if he had been the drawer of the bill, and may thereupon pay the sum in the bill mentioned, and charge the duty on account against the person by whom the bill was drawn, or deduct the duty from the said sum, and the bill is, so far as respects the duty, to be deemed valid and available; but the foregoing provision is not to relieve any person from any fine or penalty incurred by him in relation to such bill.

51.—(1) If any person—

(a) becomes an assurer upon any insurance, of any

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class or description or enters into any contract for any such insurance, or directly or indirectly receives, or contracts, or takes credit in account for any premium or consideration for any such insurance, or knowingly takes upon himself any risk, or renders himself liable to pay, or pays any sum of money upon any loss peril or contingency relative to such insurance, unless the insurance is expressed in a policy duly stamped; or

(b) makes or effects, or knowingly procures to be made, or effected, any such insurance as aforesaid, or directly or indirectly gives, or pays, or renders himself liable to pay any premium or consideration for any such insurance, or enters into any contract for such insurance, unless the insurance is expressed in a policy of insurance duly stamped; or

(c) is concerned in any fraudulent contrivance, or device, or is party to any wilful act, neglect, or omission with intent to evade the duty payable on policies of insurance, or whereby the duties may be evaded, he shall for every such offence incur a fine or penalty of two thousand dollars.

(2) Every broker, agent, or other person negotiating or transacting any insurance contrary to the true intent and meaning of this Act, or writing any policy of insurance upon material not duly stamped, shall for such offence incur a fine or penalty of two thousand dollars and shall not have any legal claim to any charge for brokerage, commission or agency, or for any money expended or paid by him with reference to the insurance, and any money paid to him in respect of any such charge shall be deemed to be paid without consideration and shall remain the property of his employer.

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(3) If any person makes, or issues, or causes to be made or issued any document purporting to be a copy of a policy of insurance, and there is not at the time of the making or issue in existence a policy duly stamped, whereof the said document is a copy, he shall for such offence, in addition to any other fine or penalty to which he may be liable, incur a penalty of two thousand dollars.

52.—(1) Subject to the provisions of subsection (3) of this section and subsection (3) of section 54, if any carrier—

(a) enters into an agreement to provide a traveller with transportation for his itinerary, unless the agreement specifies (among other things)—

(i) the name and address of the traveller;
(ii) the destination of the traveller; and
(iii) the amount of fare in respect of the traveller’s itinerary,

in an instrument (referred to in this Act as a ‘travel ticket’) duly stamped or bearing such other indication of payment of the duty chargeable (as required by the Commissioner); or

(b) is concerned in any fraudulent contrivance, or device, or is party to any wilful act or neglect or omission with intent to evade the duty payable on travel tickets, or whereby the duty may be evaded,

he shall for every such offence incur a fine or penalty of two thousand dollars.

(2) If any person makes or issues or causes to be made or issued any instrument purporting to be a copy of a travel ticket, and there is not at the time of the making or issue in existence a travel ticket duly stamped or bearing such other indication of payment of the duty chargeable, whereof the said instrument is a copy, he shall for such

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offence, in addition to any other fine or penalty to which he may be liable, incur a penalty of two thousand dollars.

(3) Notwithstanding the provisions of subsection (1), no duty shall be chargeable on travel tickets issued to any category or group of travellers as may be prescribed by the Minister by order published in the Gazette.

(4) In this section, sections 53 and 54 and under the item "Travel Tickets" in the Schedule, the words "aircraft", "carrier", "ships" and "traveller" shall each wherever they appear have the meaning respectively assigned thereto by section 2 of the Travel Tax Act.

53.—(1) The Commissioner may enter into an agreement with any carrier for the composition, in accordance with the following provisions of this section, of the stamp duty chargeable, under the item "Travel Tickets" in the Schedule, on such travel tickets made or issued by or on behalf of the carrier as may be specified in the agreement.

(2) Any agreement made under this section shall require the carrier to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates, giving such particulars as the Commissioner may specify and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any agreement has been made under this section, any instrument to which the agreement relates and which bears such indication of the payment of stamp duty as the Commissioner may require shall not be chargeable with stamp duty, but the carrier shall pay to the Commissioner, on delivery of any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty.

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duty on such instruments made or issued during the period to which the account relates.

(4) Where a carrier makes default in delivering any account required by any agreement made under this section, or in paying the duty payable on the delivery of any such account, he shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars for every day during which the default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon, from the date when the default begins, at the rate of twenty per centum per annum or such other rate as the Minister may, by order, prescribe.

54.—(1) Subject to the provisions of subsection (3), every traveller on every occasion he is leaving Jamaica shall present for inspection a separate travel ticket duly stamped or bearing such other indication of payment of the duty chargeable and conforming otherwise with the provisions of this Act, to an immigration officer at such place where the traveller is beginning his itinerary.

(2) Subject to the provisions of subsection (3) and without prejudice to the provisions of any other enactment, where a travel ticket presented in accordance with subsection (1) is not duly stamped or bears no indication of payment of the duty chargeable or is in breach of any other provisions of this Act the immigration officer shall refuse to grant permission for the traveller to leave Jamaica until he presents a travel ticket duly stamped or bearing an indication of payment of the duty chargeable (as the case may be) and conforming otherwise with the provisions of this Act.

(3) Notwithstanding the provisions of subsections (1) and (2), an immigration officer may grant permission for a traveller to leave Jamaica—

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(a) without a travel ticket if he is satisfied that the traveller is a member of the crew of an aircraft or ship; or

(b) without having the stamp duty or other indication of payment of the duty chargeable impressed on his travel ticket if the traveller is a person referred to in subsection (3) of section 52.

55. The provisions of section 3 relating to the surcharge on duty payable in respect of the several instruments mentioned in the Schedule shall not apply to travel tickets.

56.—(1) Subject to the provisions of subsection (4), if a telephone utility—

(a) charges or collects from any person (not being another telephone utility), in respect of a telephone service, any amount without its being included in a charge specified by instrument (referred to in this Act as a "telephone bill") duly stamped or bearing such other indication of the payment of stamp duty thereon as the Commissioner may require; or

(b) makes or issues, or causes to be made or issued, any instrument purporting to be a copy of a telephone bill without there being in existence a telephone bill duly stamped, or bearing such indication of the payment of stamp duty thereon as aforesaid, whereof the said instrument is a copy, the telephone utility shall incur a fine or penalty of five thousand dollars.

(2) Every person who is concerned in any fraudulent contrivance or device, or is party to any wilful act or neglect, with intent to evade payment by a telephone utility of any amount of duty on any telephone bill, or whereby any such payment may be evaded, shall incur a fine or penalty of twenty thousand dollars.
(3) Any amount of duty respecting any charge duly billed by a telephone utility shall be collectable and recoverable by it, in like manner as the amount of such charge, from the person so charged.

(4) Notwithstanding anything to the contrary, the Minister may, by order, provide that, subject to such terms and conditions (if any) as may be specified in the order, duty shall not be chargeable on any telephone bill or class of telephone bills specified in such order.

57.—(1) The Commissioner may enter into an agreement with any telephone utility for the composition, in accordance with the following provisions of this section, of the stamp duty chargeable, under the item “Telephone Bills” in the Schedule, on such telephone bills made or issued by or on behalf of the telephone utility as may be specified in the agreement.

(2) Any agreement made under this section shall require the telephone utility to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates, giving such particulars as the Commissioner may specify, and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any agreement has been made under this section, any instrument to which the agreement relates, and which bears such indication of the payment of stamp duty as mentioned in subsection (1) of section 56, shall (without prejudice to any liability by virtue of subsection (2) or (3) of section 56 or to any right or liability by virtue of section 58) not be chargeable with any such duty, but the telephone utility shall pay to the Commissioner, on delivery of any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty on such instruments made

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or issued during the period to which the account relates, except any such sum unrecovered by the telephone utility and shown to the satisfaction of the Commissioner to be (for any reason) irrecoverable by it under subsection (3) of section 56.

(4) If any telephone utility makes default in delivering any account required by any agreement made under this section, or in paying the duty payable on the delivery of any such account, the telephone utility shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding two thousand dollars for every day during which the default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon, from the date when the default begins, at the rate of twenty per centum per annum or such other rate as the Minister may, by order, prescribe.

58.—(1) The Commissioner or Auditor-General or any officer acting under his instructions in writing shall have the right to inspect the books, records or documents of any telephone utility for the purpose of ascertaining that all amounts of stamp duty are duly paid on any telephone bills.

(2) Every person who wilfully delays or obstructs any person acting in the course of the exercise of any right conferred on him by virtue of subsection (1), or conceals or attempts to conceal any books, records or documents from him, shall incur a fine or penalty of twenty thousand dollars.

59. In sections 56, 57 and 58 and this section—

"amount", used in paragraph (a) of subsection (1) of section 56 with reference to any charge or collection made by a telephone utility, does not include any amount payable or paid (as the case may be)

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by inserting money in a coin box provided by the telephone utility;

“coin box” means any receptacle provided by a telephone utility for receiving money upon the use, for telephonic communication, of any facilities afforded by such utility;

“telephone service” means facilities afforded during any period commencing after the 28th February, 1973, for telephonic communication and includes any services, equipment, energy or other commodity (from whatever source) supplied for the purpose of any such telephonic communication or incidental purposes, but does not include any service in so far as it is one in the process of which messages accepted from persons availing themselves of its facilities are telephonically communicated in order to be transmitted, in each case, in the form of a telegram or in like form;

“telephone utility” means any incorporated body of persons that operates an undertaking in Jamaica for the purposes of provision or maintenance of a telephonic system for the Island;

“telephonic communication” includes, in relation to any facilities, telephonic communication (whether or not to any extent by way of wireless telephony) between a telephonic system, being that by means of which a person avails himself of any such facilities, and any part of another telephonic system wholly or partly in Jamaica or elsewhere, but does not include any broadcasting within the meaning attributed thereto by subsection (1) of section 2, or subsection (4) of section 18, of the Broadcasting and Radio Re-Diffusion Act.

60. The provisions of section 3 relating to the surcharge on duty payable in respect of instruments mentioned in the Schedule shall not apply to telephonic bills.
61. If any person other than a person acting in pursu-
ance of an agreement under section 30—

(a) gives a receipt liable to duty and not duly stamped; or

(b) in any case when a receipt would be liable to duty
refuses, or without reasonable excuse fails to give
a receipt duly stamped; or

(c) upon a payment to the amount of one thousand
dollars and upwards, gives a receipt for a less sum
than the amount of such payment or separates or
divides the amount paid, with intent to evade the
duty,

he shall incur a fine or penalty not exceeding one thousand
dollars.

62. Every person who makes or executes any bill of
lading of or for any goods, wares, merchandise, or effects
to be exported from the Island, or any receipt for goods,
wares, merchandise, or effects to be carried coastwise, not
duly stamped, shall incur a fine or penalty of two thousand
dollars.

63. Every person who executes, grants, issues, or delivers
out any document chargeable with duty as a letter of
allotment, letter of renunciation, or share certificate, scrip
or share before the same is duly stamped, shall incur a fine
of one thousand dollars.

64. In the case of neglect to deliver such a statement as
is required by sections 21 and 22 to be delivered, the
Corporation or Company shall be liable to pay to the
Commissioner a sum equal to ten per centum upon
the amount of duty payable, and a like penalty for every
month after the first month during which the neglect shall
continue.

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65. Save where other express provision is made, every person who shall give, receive, or negotiate any instrument whatever charged with a duty under this Act or any enactment amending the same, not impressed with, perforated, or not otherwise having the proper amount of the stamps prescribed by law, shall for every such offence, forfeit and pay a sum not exceeding one thousand dollars, and also by way of further penalty where the unpaid duty exceeds twenty dollars, interest on such duty at the rate of twenty per cent per annum or such other rate as the Minister may, by order, prescribe from the day upon which the instrument was first executed up to the time when the amount of interest is equal to the unpaid duty.

66.—(1) All penalties imposed by this Act shall be recoverable in a summary manner in the parish where the offence shall be committed, with such costs as the court shall think fit; and such last mentioned penalties and costs shall, unless forthwith paid, be levied by distress and sale of the offender's goods and chattels, or, in default, the offender shall be committed to prison for a term not exceeding three months.

(2) Summary proceedings for the recovery of penalties may be taken and information laid by direction of the Director of Public Prosecutions at any time within six months of the subject matter of such information coming to the knowledge of the Commissioner.

67. All penalties recovered under this Act shall be applied, one moiety to the Consolidated Fund and the other moiety to the person who shall have sued or prosecuted for the same.

68.—(1) The Commissioner may exchange for others all stamped instruments which shall have been inadvertently or undersignedly spoiled, obliterated, or otherwise rendered unfit for use before the execution thereof upon produc-
tion to him of the entire sheet or piece of paper, or instrument upon which such stamp is impressed or perforated, and of an affidavit, taken before a Justice, or the said Commission, 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 undersignedly 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 exchange such spoiled stamp for a stamp or stamps of equal value, free of any charge, to be impressed or perforated upon such paper, or instrument, as the party requiring the same shall produce but if the Commissioner shall be of opinion that such stamp so brought to be exchanged, is not really and bona fide a spoiled stamp, according to the true intent and meaning of this Act, he may refuse to exchange the same; 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.

(2) The affidavit referred to in this section and any oath required by section 69 may be taken before or administered by, as the case may be, the Commissioner or the Deputy Commissioner.

69. It shall be lawful for the Commissioner to allow as spoiled, and to cancel and give other stamps in lieu of all stamps as shall have been used—

for or upon any instrument, which shall have been signed by any party or parties, but which, by
reason of any error or mistake therein, shall be afterwards found unfit for the purpose originally intended;

or which, by reason of the death of any person whose signature shall be necessary thereto, without having signed the same, or by reason of the refusal of any such person to sign the same, cannot be completed so as to effect the transaction in the form proposed;

or which, for want of the signature of some material and necessary party shall in fact be incomplete and insufficient for the purpose intended;

or which, by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, shall fail of its intended purpose;

or which, for want of enrolment or registration within the time required by law, shall become null and void;

or which shall become useless in consequence of the transaction therein mentioned being effected by some other instrument or instruments duly stamped, so that the instruments for which an allowance of stamps shall be claimed in the several cases last aforesaid shall be delivered up to the said Commissioner to be cancelled:

And provided, that the application for the relief shall be made within six calendar months after the passing of this Act, or within six calendar months after the date of the instrument in question, except where the same shall become void for want of enrolment within six or any other number of calendar months from the date, in those cases, within six or such other number of calendar months as aforesaid, next, after the same shall so become void; and, except

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where the same shall have been sent abroad, in that case, within six calendar months after the same shall be received back; and provided no action shall have been brought, or suit commenced, in which such instrument could or would have been given or offered in evidence; and provided all the facts upon which the Commissioner is hereby authorized to give relief, shall be fully proved by oath to his satisfaction.

70. All spoiled stamps shall be destroyed in the Stamp Duty and Transfer Tax Department in the presence of the Commissioner or his clerks.

71. If any person surreptitiously or privately and secretly uses any stamp or die which has been provided, made or used in pursuance of this Act, or shall, by any false pretence, or crafty or subtle deceit, device, or means, obtain, or procure to be perforated or impressed upon, or affixed to any vellum, parchment, or paper, any such stamp or die, or the resemblance of any such stamp or die, or any part thereof, with intent to defraud the revenue of this Island of any of the said duties, or any part thereof: Or if any person shall fraudulently take out or tear off, or cause or procure to be taken out or torn off the perforation or impression, of any stamp or die, which shall have been proved, made, used, or issued in pursuance of this or any former law for expressing or denoting any duty or duties, or any part of such duty or duties, from any vellum, parchment, or paper whatsoever, with intent to use the same for or upon any other vellum, parchment or paper or any instrument charged or chargeable with any of the duties hereby granted, then, and in every such case, every person so offending, and every person or persons knowingly, and wilfully aiding, abetting, or assisting any person or persons in committing any such offence as aforesaid, shall be guilty of felony; and being convicted thereof, shall

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be liable to be imprisoned for any term not exceeding fourteen years, with or without hard labour.

**72.** In any suit, prosecution, or proceeding to be brought against any person for the taking or retaining, or for the losing, damaging, or destroying of any adhesive stamp, or of any vellum, parchment, or paper upon which any stamp or stamped mark, denoting any duty imposed by law, hath been impressed or perforated or put, or for any other cause of action or proceeding relating to the same respectively, such suit, prosecution, or proceeding shall and may be commenced, instituted, and proceeded with in the name of Her Majesty, or in the name of the Attorney-General of this Island for the time being, for and on behalf, of Her Majesty in civil actions; and in all such suits, prosecutions, or proceedings, the property in all such adhesive stamps, or in such vellum, parchment, or paper so stamped, marked, and impressed or perforated as aforesaid, shall be described to be, and shall be deemed and taken to be in Her Majesty; and the value of the same respectively shall be deemed and taken to be the amount of the value denoted by such adhesive stamps, and of the vellum, parchment, and paper, and of the stamp duty denoted by such stamp, so impressed or perforated and put upon the same respectively and further in any prosecution against any person for embezzling or stealing such adhesive stamps, vellum, parchment or paper so stamped, marked, and impressed or perforated as aforesaid, or for any other offence for or relating to the same respectively, it shall be sufficient, in the indictment or information, to state and describe the property in the same to be in Her Majesty.

**73.** If any person shall do or practise, or be concerned in any fraudulent act, contrivance, or device whatever, not specially provided for by this Act, with intent to defraud Her Majesty, or the Government of this Island, of any duty by this Act imposed, he shall forfeit for every offence a sum not exceeding twenty thousand dollars.

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74.—(1) Where the Commissioner is satisfied that an error has been made in the imposition or payment of duties, he shall cause such error to be rectified and any excess duty paid as a result of such error, to be refunded to any person appearing to him to be entitled thereto.

(2) Subject to subsection (3), no claim for a refund under this section shall be made after the expiration of six years from the date of the payment in question.

(3) Where any person satisfies the Commissioner that, in the special circumstances of the case, it was not reasonably practicable for that person to make his claim within the period of six years aforesaid the Commissioner may extend the period as he thinks fit.

75. Any agreement for or relating to the supply of goods on hire, whereby the goods in consideration of periodical payments will or may become the property of the person to whom they are supplied, shall be charged with stamp duty as an agreement, or, if under seal as a Deed, as the case requires, and the second exemption under the heading “Memorandum, letter or agreement,” in the Schedule (which exempts agreements for the sale of goods) shall not apply in the case of any such instrument.

76.—(1) Any contract or agreement for the sale of any equitable estate or interest in any property, or for the sale of any estate or interest in any property except land or other property locally situated outside Jamaica, or goods, wares or merchandise, or stock, or marketable securities, or any stock or vessel, or part interest, share or property of or in any ship or vessel, shall be charged with the same ad valorem duty as if it were an actual conveyance on sale of the estate, interest or property contracted or agreed to be sold and in lieu of the duty payable on such conveyance.
(2) Where duty has been duly paid in accordance with subsection (1), the Commissioner shall, upon application, either denote the payment of the ad valorem duty upon the conveyance or transfer made in pursuance of the contract or agreement to the purchaser or any other person on his behalf or by his direction, or shall transfer the ad valorem duty paid, thereto, upon production of the contract or agreement duly stamped.

(3) The ad valorem duty paid upon any contract or agreement in accordance with subsection (1) shall be returned by the Commissioner where the contract or agreement is afterwards rescinded or annulled, or where for any reason it is found to be or becomes void.

(4) The provisions of the Schedule save those relating to exemptions, shall not be construed so as to derogate from subsection (1).

76A.—(1) Subject to the provisions of this section, any instrument whereby property is conveyed or transferred to any person in contemplation of a sale of that property shall be treated for the purposes of this Act as a conveyance or transfer on sale of that property for a consideration equal to the value of that property.

(2) If on a claim made to the Commissioner not later than two years after the making or execution of an instrument chargeable with duty in accordance with subsection (1) it is shown to his satisfaction—

(a) that the sale in contemplation of which the instrument was made or executed has not taken place and the property has been re-conveyed or re-transferred to the person from whom it was conveyed or transferred or to a person to whom his rights have been transmitted on death or bankruptcy; or

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(b) that the sale has taken place for a consideration which is less than the value in respect of which duty was paid on the instrument by virtue of this section,

the Commissioner shall, in accordance with subsection (3), refund the duty paid by virtue of this section.

(3) The Commissioner shall refund stamp duty—

(a) in a case falling under paragraph (a) of subsection (2), so far as it exceeds the stamp duty which would have been payable, apart from subsection (2); and

(b) in a case falling under paragraph (b) of subsection (2), so far as it exceeds the stamp duty which would have been payable if the instrument had been stamped in accordance with subsection (1) in respect of a value equal to the consideration in question.

(4) The foregoing provisions of this section shall apply whether or not an instrument conveys or transfers other property in addition to the property in contemplation of the sale in respect of which it is made or executed, but those provisions shall not affect the stamp duty chargeable on the instrument in respect of that other property.

(5) Subject to subsection (6), for the purpose of subsection (1), the value of property conveyed or transferred by an instrument chargeable with duty in accordance with that subsection shall be determined without regard to—

(a) any power (whether or not contained in the instrument) on the exercise of which the property or any part of or any interest in, the property, may
be re-vested in the person from whom it was conveyed or transferred or in any person on his behalf;

(b) any annuity reserved out of the property or any part of it, or any life or other interest so reserved, being an interest which is subject to forfeiture.

(6) Where on a claim made to the Commissioner not later than two years after the making or execution of the instrument it is shown to his satisfaction that any such power as is mentioned in paragraph (a) of subsection (5) has been exercised in relation to the property and the property or any property representing it has been re-conveyed or re-transferred in whole or in part in consequence of that exercise, the Commissioner shall refund the stamp duty paid by virtue of subsection (5)—

(a) where the whole of such property has been so re-conveyed or re-transferred, so far as it exceeds the stamp duty which would have been payable apart from subsection (5); and

(b) in any other case, so far as it exceeds the stamp duty which would have been payable if the instrument had operated to convey or transfer only such property as is not so re-conveyed or re-transferred.

77. When by any statute now in force and not repealed by this Act, stamp duty is imposed upon any instrument, and such instrument is not mentioned in this Act, such instrument shall be stamped in accordance with the provisions of that statute.

78. Any instrument that at the time of its execution was liable to stamp duty under the Stamp Duty Law 1903 (Law 40 of 1903) or any statute read as one therewith, (hereby repealed) shall continue to be liable to such stamp duty notwithstanding such repeal together with such forfeitures, sums and further penalties as may be payable on any such instrument in respect of unpaid duty.
79.—(1) The Commissioner may require to be furnished with all documents and with such other evidence as he may deem necessary in order to satisfy himself as to whether all the facts and circumstances affecting the liability of the instrument to duty or the amount of duty chargeable thereon are fully and truly set forth in any instrument intended to be stamped.

(2) Any person who refuses or wilfully fails to comply with any requirements under subsection (1) shall be liable to a fine not exceeding fifty thousand dollars.

(3) Where any instrument referred to in section 32 relates to land in Jamaica, any application to have it stamped shall be accompanied by a certificate from the Collector of Taxes of the parish in which the land is situated indicating whether all taxes or penalties due on the land have been paid or, if not, what arrangements have been made for payment.

(4) The Commissioner may defer the stamping of any such instrument as is referred to in subsection (3) until the Collector of Taxes certifies that the taxes or penalties have been paid or that arrangements for payment satisfactory to the Collector have been made.

80. Notwithstanding the provisions of section 50 a bill of exchange which is presented for acceptance or accepted or a bill of exchange or a promissory note which is payable elsewhere than in Jamaica shall not be invalid by reason only that it is not stamped in accordance with the law for the time being in force relating to stamp duties, and any such bill of exchange or promissory note which is unstamped or not properly stamped, may be received in evidence on payment of the proper duty and penalty as provided by section 50.
80A.—(1) The Commissioner may enter into an agreement with any person for the composition, in accordance with the provisions of this section, of the stamp duty chargeable under this Act on any item specified in the agreement.

(2) Any agreement made under this section shall require the person with whom it is made to deliver to the Commissioner periodical accounts in respect of the instruments to which the agreement relates, giving such particulars as the Commissioner may specify, and may contain such other terms and conditions as the Commissioner thinks proper.

(3) Where any agreement has been made under this section, any instrument to which the agreement relates and which bears such indication of the payment of stamp duty thereon as the Commissioner may require shall not be chargeable with stamp duty but the person with whom the agreement was made shall pay to the Commissioner, on delivery of any account under the agreement, such sums as would, but for the provisions of this section, have been chargeable by way of stamp duty on such instruments issued during the period to which the account relates.

(4) If any person makes default in delivering any account required by any agreement made under this section or in paying the duty payable on the delivery of any such account, he shall be guilty of an offence and shall be liable on summary conviction before a Resident Magistrate to a fine not exceeding one thousand dollars for every day during which the default continues and shall also be liable to pay to the Commissioner, in addition to the duty, interest thereon at the prescribed rate from the date when the default begins.

(5) For the purpose of ascertaining that all amounts payable in accordance with an agreement under this section are duly paid, the Commissioner or any officer acting
on his written instructions shall have the right at all reasonable times to inspect the books, records or documents of any person party to the agreement.

(6) Any person who wilfully delays or obstructs any person acting in the course of the exercise of any right conferred on him by or pursuant to subsection (5) or conceals or attempts to conceal any books, records or documents from him shall be guilty of an offence and liable on summary conviction in a Resident Magistrate’s Court to a fine not exceeding fifty thousand dollars or to imprisonment for a term not exceeding three months.

(7) The Minister may, by order, prescribe the rate of interest chargeable pursuant to subsection (4) and, until other provision is made pursuant to this subsection, the rate of interest shall be twenty per centum per annum.

80B.—(1) If the Minister is satisfied that it would be just and equitable to do so, he may remit any amount of duty charged or chargeable under this Act.

(2) Notice of any remission under subsection (1) shall be published in the Gazette.

(3) The provisions of this section shall be without prejudice to the powers of the Minister under section 30D.

81. The word “instrument” as used in this Act, and in the Schedule, shall include every printed or written document.

82. All rules in force at the date of the commencement of this Act shall remain in operation so far as they are not inconsistent with the provisions of this Act until they have been rescinded or replaced by rules made under this Act.

SCHEDULE

NOTE: The surcharge imposed by section 3 of the Act in respect of the instruments herein specified shall not apply except as otherwise expressly provided herein.

AGREEMENT—

On every agreement, or any minute or memorandum of an agreement under hand only (and not otherwise charged in this

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STAMP DUTY

Schedule, or expressly exempted from all stamp duty) ..... $10.00

An Agreement, or any minute or memorandum of an agreement for rental or lease of equipment or for maintenance of equipment ..... $250.00

On every hire purchase agreement, or any minute or memorandum of an agreement under seal ..... $20.00

But where divers letters shall be offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be stamped with the duty aforesaid; and such letter may be stamped at any time before it is given in evidence.

An agreement for a lease or with respect to the letting of any lands, tenements or heritable subjects shall be charged with the same duty as if it were an actual lease made for the term and consideration mentioned in the agreement.

On every building agreement in respect of a house in a housing scheme for which the necessary approvals have been obtained under the Kingston and St. Andrew Building Act, the Local Improvements Act, the Parish Councils Building Act or the Town and Country Planning Act, where the consideration—

- does not exceed $500,000 ..... Nil
- exceeds $500,000 ..... $55.00 in respect of each $1,000 or part thereof in excess of $500,000.

On every Lease option to renew ..... $500.00

EXEMPTION FROM THE PRECEDING STAMP DUTIES

Memorandum, letter or agreement made by or on behalf of, or with the Chief Technical Director in relation to all matters undertaken by the Public Works Department for or on behalf of the Government of this Island.

EXEMPTION FROM THE PRECEDING AND ALL OTHER STAMP DUTIES

Memorandum or agreement for the hire of any labourer, artificer, tradesman, manufacturer, or menial servant.

Memorandum, letter, or agreement made for, or relating to the sale of any goods, wares, and merchandise.
But any memorandum, or agreement, intended as preparatory to a more formal instrument, and so stated on the face of it, may be stamped with the duty hereby imposed, if made within this Island at any time within ninety days after the date thereof, and if made or signed by any of the parties thereto out of the Island, within six months after the date thereof.

ALLOTMENT—[SEE LETTERS.]

ANNUITY, Repurchase of—
Any release, or assignment of an annuity, or rent-charge made subject in and by the original grant thereof to be redeemed or repurchased shall, on the repurchase thereof, be exempted from the duty hereby imposed on a conveyance or transfer of land, and shall be charged only with the duty hereby imposed upon a deed not otherwise charged.

APPOINTMENTS—
On every appointment in execution of a power over land, or other property, real or personal, or of any use or interest therein, where made by any writing, not being a deed or will $ 5.00

ARTICLES OF CLERKSHIP—
On every article of clerkship or contract, whereby any person shall first become bound to serve as a clerk, in order to his admission as a solicitor in the courts of this Island $250.00

On every article of clerkship or contract, whereby any person shall become bound to serve as a clerk, in order to any such admission as aforesaid, for the residue of the term, for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event $ 5.00

ASSIGNMENT—[SEE CONVEYANCES, MORTGAGES, SHARES]

AWARD—
On every award $ 5.00

BILLS—AIRWAY—
Of or for any goods, wares, merchandise or effect to be exported from this Island $10.00

BILLS OF EXCHANGE AND PROMISSORY NOTES (INLAND)

Bills of exchange payable on demand—
In the case of bills of exchange issued on forms supplied by a banker pursuant to an agreement under section 15, the duty on each shall be $ 0.20

In any other case the duty on each shall be $1.00

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Draft, order, acceptance, or promissory note for the payment to
the bearer, or to order, at any time otherwise than on demand
of any sum of money—

11/1999  
S. 2 (b).  
L.N.  
104A¹/2002.

For every two hundred dollars of such sum or fractional part of
two hundred dollars $10.00

Provided that, notwithstanding anything contained in section
3, the stamp duty payable in respect of any such draft, order,
acceptance or promissory note shall not exceed five thousand

The stamp duties chargeable on any such draft, order,
acceptance or promissory note may be denoted by adhesive

Draft, order, acceptance, or promissory note for the
payment of any sum of money weekly, monthly or any
other stated period, if made payable to the bearer, or to
order, or if delivered to the payee, or some person on
his or her behalf, when the total amount of money
thereby made payable shall be specified therein, or can
be ascertained therefrom.

The duties hereby imposed on Bills of Exchange and
Promissory Notes (Inland) shall (except as respects the
maximum of one thousand dollars imposed by the proviso)
apply to all Bills of Exchange and Promissory Notes drawn
abroad and expressed to be paid or actually paid or endorsed
or in any manner negotiated in this Island and shall be
payable by adhesive stamps on such bills or notes being so
paid or endorsed or negotiated or, in respect of such bills of
exchange payable on demand, in such other manner as may
be approved by the Commissioner.

EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP
DUTIES

All drafts, or orders, drawn on the Accountant-General of this
Island, but such drafts or orders shall, notwithstanding, be
liable at the time of payment, to the duty imposed by this
Act on receipts.

BILLS OF EXCHANGE AND PROMISSORY NOTES (FOREIGN) DRAWN
IN THIS ISLAND

11/1999  
S. 2 (b).

For every two hundred dollars or fractional part of two
hundred dollars for which the bill or note is shown or
made $8.00

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And all foreign bills of exchange drawn in this Island shall be stamped at and after the rates hereinbefore mentioned, notwithstanding that the sums for which such bills shall be drawn shall be expressed in dollars, francs, or any description of money of account and the duties chargeable on such bills of exchange and promissory notes drawn in this Island may be denoted by adhesive stamps.

**BILLS OF LADING—**

Of or for any goods, wares, merchandise, or effects to be exported from this Island ... ... ... $50.00 11/1999 S. 2 (b).

On each receipt for goods, wares, merchandise, or effects to be carried coastwise or to be exported from this Island ... ... ... ... ... $50.00 11/1999 S. 2 (b).

**BILLS OF SIGHT**

On every bill of sight under the Customs Act.

Where the value of the goods exceeds one hundred dollars ... ... ... ... ... $100.00 11/1999 S. 2 (b).

The duty imposed under this heading may be paid either by adhesive stamps or impressed stamps.

**EXCEPTIONS FROM THE PRECEDING DUTY ON BILLS OF SIGHT**

Bills of sight in respect of parcels transmitted to Jamaica through the Post Office.

**BONDS—**

Bond given as a security for the payment of any definite and certain sum of money. 11/1999 S. 2(b).

For every two thousand dollars of such sum or fractional part of two thousand dollars ... ... ... ... $30.00 11/1999 S. 2 (b).

When the money secured, or to be ultimately recoverable thereon shall be limited, not to exceed a given sum, the same duty as on a bond for such limited sum.

And when the total amount of the money secured, or to be ultimately recoverable thereon shall be uncertain, and without any limit, the same duty as on a bond for a sum equal to the amount of the penalty of such bond.

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And where there shall be no penalty of the bond in such last mentioned case, such bond shall be available for such an amount only as the *ad valorem* duty denoted by any stamp or stamps thereon shall extend to cover.

**Bond given as a security for the payment of any sum of money which shall be in part secured by a mortgage, or other instrument, or writing, hereinafter charged with the same duty as on a mortgage bearing even date with such bond, or for the performance of covenants contained in such mortgage, or other instrument in writing, or for both those purposes** … $20.00

**Bond given as a collateral or auxiliary security for the payment of any annuity, upon the original creation and sale thereof, where the same shall be granted, or conveyed, or secured by any other deed or instrument liable to, and charged with the *ad valorem* duty hereinafter imposed on conveyances upon the sale of any property** … … … … $ 5.00

**Bond, covenant or instrument of any kind whatsoever, not otherwise charged in this Schedule, guaranteeing fidelity in office** … … … … $ 5.00

**Bond given as a security for the payment of any annuity (except upon the original creation and sale thereof), or of any sum or sums of money, at stated periods (not being interest for any principal sum, nor rent reserved, or payable upon any lease), for any definite and certain term so that the total amount of the money to be paid can be previously ascertained, the same duty as on a bond of the like nature for the payment of a sum of money equal to such total amount.**

**Bond given as a security for the payment of any annuity (except as aforesaid), or of any sum or sums of money at stated periods (not being interest for any principal sum, nor rent reserved, or payable upon any lease), for the term of life, or any other indefinite period, so that the whole money to be paid cannot be previously ascertained.**

**Where the annuity, or sum secured, shall not exceed five hundred dollars per annum** … … … $ 5.00

**Above five hundred dollars and not exceeding one thousand dollars per annum** … … … $ 10.00

[The inclusion of this page is authorized by L.N. 3/2001]
And for every additional one thousand dollars, or fractional part of one thousand dollars ... $10.00

Bond, commonly called counter bond, for indemnifying any person who shall have become bound or engaged as surety for the payment of any sum of money, or annuity ... $ 5.00

Bond otherwise than to the Crown for the due execution of an office and to account for money received by virtue thereof $ 5.00

Bond of any kind whatever, not otherwise charged in this Schedule, nor expressly exempted from all stamp duty ... $ 5.00

BONDS, TRANSFER OR ASSIGNMENT OF
Any transfer or assignment of any such bond as aforesaid, and which shall have paid the proper ad valorem duty on bonds ... $ 5.00

EXEMPTIONS FROM THE PRECEDING AND ALL OTHER STAMP DUTIES
Will bonds and administration bonds.

All bonds and all instruments of suretyship given by public officers for the due execution of their offices, or as security for the faithful and honest performance of the duties of their offices.

Such bonds to Her Majesty, her heirs and successors as the Minister may notify in the Gazette.

Bail bonds and replevin bonds.

All bonds and all instruments of suretyship given by officers in the employment of a Parish Council, or by Revenue Bailiffs appointed by a Collector of Taxes as security for the faithful and honest performance of the duties of their offices.

All bonds given as a security for the payment of any definite and certain sum of money, amounting to sixty dollars or under.

CERTIFICATES—[See also SHARES.]
On every certificate of the admission of a Barrister to practise in the Courts of the Island ... $1,500.00 11/1999 S. 2 (b).
And on every certificate of the admission of a Solicitor, or Conveyancer, to practise in the Courts of this Island ... $1,500.00 11/1999 S. 2 (b).

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Provided that the total sum charged to a United Kingdom Solicitor for the stamp on his admission to practise in the Courts of this island shall not in any case be larger than the total sum payable by a Jamaican Attorney-at-law before being admitted to practise as such in that part of the United Kingdom in which the said United Kingdom Solicitor shall have been admitted to practise.

But no one person is to be obliged to take out more than one certificate, although he may act in more than one of the capacities aforesaid, or in several of the Courts aforesaid.

CHARTER PARTY—

On every charter party ........................................... $500.00

COMPANY—[See also LETTERS, SHARES, VOTING]

Every statement under sections 21 and 22 ........................................... $500.00

For every two hundred dollars and any fraction of two hundred dollars over any multiple of two hundred dollars of the amount of such capital or increase of capital ........................................... $2.00

CONVEYANCES—[See also ASSIGNMENT, MORTGAGE, SHARES]

Conveyance, whether grant, bargain and sale, assignment, transfer, release or any other kind or description whatever, or order or decree of the High Court of Chancery of England, or the Supreme Court of this Island, or other competent jurisdiction or authority, operating as a conveyance upon the sale of any land, tenement, rents, annuities, or other property, real or personal, or of any right, title, interest, or claim into, out of or upon any lands, tenements, rents, annuities, or other property; that is to say for or in respect of the principal, or only deed, instrument, order, decree, or writing, whereby the lands or other things sold shall be granted, or otherwise conveyed to, or vested in, the purchaser or purchasers or any other person or persons by his or their direction.

And where there shall be duplicates of any deed, order, decree, or instrument, chargeable with the said ad valorem duty, exceeding four dollars, one of them only shall be charged therewith, and the other or others shall be charged with the ordinary duty on deeds, orders, decrees, or instruments of the same kind, not upon a sale. And where any deed, order, decree, or instrument, operating as a conveyance on the sale of any property, shall operate also as a conveyance of any other than the property sold by way of settlement, or for any other purpose, or shall also contain any other matter or thing besides what shall
be incident to the sale and conveyance of the property sold, or relate to the title thereto, every such deed, order, decree, or instrument, shall be charged, in addition to the duty to which it shall be liable as a conveyance on the sale of property, with such further stamp duty as any separate deed, order, or decree, containing the other matter, would have been chargeable with.

Where the purchase or consideration money does not exceed five hundred dollars ... ... $25.00

Exceeds five hundred dollars, and does not exceed one thousand dollars ... ... ... $50.00

Exceeds one thousand dollars, and does not exceed two thousand dollars ... ... ... $100.00

And for every additional one thousand dollars, and for every fractional part of one thousand dollars ... $55.00

NOTE.—The purchase or consideration money is to be truly expressed and set forth in words at length, in or upon every such principal, or only deed, order, decree, or instrument of conveyance.

And where any lands, or other property, held under different titles, contracted to be sold at one entire price for the whole, shall be conveyed to the purchaser in separate parts or parcels by different deeds, orders, decrees, or instruments, the purchase, or consideration money shall be divided and apportioned in such manner as the parties shall think fit, so that a distinct price or consideration for each separate part or parcel may be set forth in or upon the principal or only deed, order, decree, or instrument of conveyance relating thereto, which shall be charged with the said ad valorem duty in respect of the price or consideration money therein set forth.

And where any lands, or other property, contracted to be purchased by two or more persons jointly, or by any person for himself and others, or wholly for others, at one entire price for the whole, shall be conveyed in parts or parcels by separate deeds, orders, decrees, or instruments, to the persons for whom the same shall be purchased for distinct parts or shares of the purchase money, the principal or only deed, order, decree, or instrument of conveyance of each separate part or parcel shall be charged with the said ad valorem duty in respect of the sum of money therein specified as the consideration for the same.

But if separate parts or parcels of such land, or other property, shall be conveyed to, or to the use of, or in trust for, different persons, in and by one and the
same deed, order, decree, or instrument, then such deed, order, decree, or instrument shall be charged with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid, or agreed to be paid for the lands or property thereby conveyed.

And where any person, having contracted for the purchase of any lands or other property, but not having obtained a conveyance thereof, shall contract to sell to any other person, and the same shall, in consequence, be conveyed immediately to the sub-purchaser, the principal or only deed, order, decree, or instrument of conveyance shall be charged with the said *ad valorem* duty in respect of the purchase or consideration money therein mentioned to be paid, or agreed to be paid by the sub-purchaser.

And where any person, having contracted for the purchase of any lands, or other property, but not having obtained a conveyance thereof, shall contract to sell the whole, or any part or parts thereof, to any other person or persons, and the same shall in consequence, be conveyed by the original seller to different persons in parts or parcels, the principal or only deed, order, decree, or instrument of conveyance of each part or parcel thereof shall be charged with the said *ad valorem* duty, in respect only of the purchase or consideration money, which shall be therein mentioned to be paid, or agreed to be paid for the same by the person or persons to whom, or to whose use, or in trust for whom the conveyance shall be made, without regard to the amount of the original purchase money.

But where any sub-purchaser shall take an actual conveyance of the interest of the person immediately selling to him, which shall be chargeable with the said *ad valorem* duty, in respect of the purchase or consideration money paid, or agreed to be paid by him, and shall be duly stamped accordingly, any deed, order, decree, or instrument of conveyance to be afterwards made to him of the property in question, by the original seller, shall be exempted from the said *ad valorem* duty, and be charged only with the ordinary duty on deeds, orders, decrees, or instruments of the same kind, not upon a sale.

And where any lands, or other property, separately contracted to be purchased of different persons, at separate and distinct prices, shall be conveyed to the purchaser, or as he shall direct, in and by one and the same deed, order, decree or instrument, such deed, order, decree, or instrument shall be charged
with the said *ad valorem* duty, in respect of the aggregate amount of the purchase or consideration moneys therein mentioned to be paid, or agreed to be paid for the same.

And where any lands or other property shall be sold and conveyed in consideration wholly, or in part, of any sum of money charged thereon, by way of mortgage, or otherwise, and then due and owing to the purchaser, or shall be sold and conveyed, subject to any mortgage, bond, or other debt, or to any gross or entire sum of money, to be afterwards paid by the purchaser, such sums of money, or debt, shall be deemed the purchase or consideration money or part of the purchase or consideration money, as the case may be, in respect whereof the said *ad valorem* duty is to be paid. Provided, where the mortgagee, or other person in the situation of mortgagee shall become the purchaser of the equity of redemption the duty shall be charged upon the true and real value of the property, as if the same stood unmortgaged, such value to be calculated and ascertained as is herein-after directed in this Schedule, under the head "Settlements".

And where upon the sale of any annuity or other right not before in existence, the same shall not be created by actual grant or conveyance, but shall only be secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond, or other instrument by which the same shall be secured, or some one of such instruments, if there be more than one, shall be deemed and taken to be liable to the same duty as an actual grant or conveyance.

And where there shall be several deeds, orders, decrees, instruments, or writings for completing the title to the property sold, such of them as are not liable to the *ad valorem* duty, to which the same may be liable, and which shall, upon the face thereof refer to the principal deed, order, decree, or instrument bearing the *ad valorem* stamp, shall be charged with the duty to which the same may be liable, under any general or particular description of such deeds, orders, decrees, instruments, or writings, contained in this Schedule: Provided, that when any deed, order, decree, instrument, or writing, not liable to such *ad valorem* stamp, shall be tendered to the Deputy Keeper of Records for the purpose of being recorded, the principal deed, order, decree or instrument, bearing the said *ad valorem* stamp, shall also be produced, and the fact of such production, and the amount of such *ad valorem*
stamp, shall be certified by the Deputy Keeper of Records on such other deed, order, decree, or instrument, and such certificate shall be deemed sufficient evidence of the said ad valorem duty having been impressed on the principal deed, order, decree, or instrument, without its being necessary to produce the same in evidence.

And where in any case not hereby expressly provided for, of several deeds, orders, decrees, instruments, or writings, a doubt shall arise which is the principal, it shall be lawful for the parties to determine for themselves which shall be so deemed, and to pay the said ad valorem duty thereon accordingly: and the other deeds, orders, decrees, instruments, or writings on which the doubt shall have arisen, shall, upon the face of each of them, refer to the principal deed as bearing the ad valorem duty.

And where the consideration, or any part of the consideration, for a conveyance consists of any stock or marketable security, the conveyance is to be charged with ad valorem duty in respect of the value of the stock or security.

And where the consideration, or any part of the consideration, for a conveyance consists of any security not being a marketable security, the conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon the security.

And where the consideration, or any part of the consideration, for a conveyance consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance is to be charged in respect of that consideration with ad valorem duty on such total amount.

And where the consideration, or any part of the consideration, for a conveyance consists of money payable periodically for a definite period exceeding twenty years or in perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.

And where the consideration or any part of the consideration for a conveyance consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with ad valorem duty on the amount which will or may,
according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument:

Provided that no conveyance chargeable with ad valorem duty in respect of any periodical payment, and containing also provision for securing the payments, is to be charged with any duty in respect of such provision, and no separate instrument made in that case for securing the payments is to be charged with any higher duty than five dollars.

And where in respect of any dwelling-house the consideration consists of money amounting to one hundred and fifty thousand dollars or less, the conveyance shall be charged only with such stamp duty as is payable on the sum remaining after the amount of ten thousand dollars is deducted from such consideration.

EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD "CONVEYANCE"

Any deed, order, decree, or instrument, whereby any policy of assurance on the life of any person, or for the insurance of any property, shall be assigned or transferred by the insurer to any person, the original policy having been duly stamped.

Assignments and transfers of shares in any duly registered company in this Island.

EXEMPTION FROM ALL STAMP DUTIES WHATSOEVER

A registered charitable organization is exempt from any portion of stamp duty payable by the organization (not exceeding fifty per cent of the stamp duty chargeable) in respect of any conveyance made by or to the organization of land used or intended to be used by the organization for its charitable purposes; and "registered charitable organization" has the meaning given to it under the Charities Act.

Conveyances made in pursuance of the provisions of the Poor Relief Act.

The Commissioner of Lands is exempt from any portion of stamp duty payable by the Commissioner in respect of conveyances made pursuant to the Crown Property (Vesting) Act or any other power so enabling.

CO-PARTNERSHIP—

On all articles of Co-partnership, or other agreement to that effect other than an agreement or memorandum relating to

[The inclusion of this page is authorized by L.N. 128/2016]
the letting of land whereunder a Co-partnership is created and where the annual value of the land does not exceed in value ten dollars … … $1,000.00

CUSTOMS WARRANTS—ADHESIVE STAMPS MAY BE USED

11/1999
S. 2(b).

On customs warrants outwards, per set … … $5.00

On customs warrants inwards, per set—

(a) where the value of any goods imported is $5,500 or less … … … … $5.00

(b) where the value of any goods imported exceeds $5,500 … … … … $100.00

In respect of each set of CUSTOMS WARRANTS INWARDS—

16/1991
S. 64.

(a) on which goods are recorded as entered for home consumption, customs duty payable in respect of such goods having been paid, there shall be payable additional stamp duty of an amount equivalent to such percentage of the aggregate of the value of the goods so recorded and customs duty payable on such goods, as is specified, in relation to such goods respectively, in Parts I and II of Appendix A;

16/1991
S. 64.

(b) on which approved goods, as defined in the Tourist (Duty Free) Shopping System Act, are recorded as entered without payment of duties, for deposit in a licensed tourist (duty-free) shop as defined in the said Act to be dealt with in accordance therewith additional stamp duty … … … …

Appendix A.

(c) on which refined sugar is recorded as entered for home consumption, there shall be payable, subject to Items 1, 2, 6, 24 and 39 of Appendix B, additional stamp duty at a 6 per centum of the value of the approved goods as entered on such warrant inwards, and such payment shall be made to the Collector of Customs no later than fourteen days following the end of the month in which the sale occurred.

Appendix B.

[The inclusion of this page is authorized by L.N. 128/2016]
rate of 63% of—

(i) the value of such goods as determined pursuant to section 19 of the Customs Act; and

(ii) the amount of customs duty payable thereon.

In this paragraph—

"refined sugar" means white beet or cane crystal sugar with minimum polarization 99.8 degrees, moisture maximum 0.06 per cent and color maximum 60 Units International Commission for Uniform Methods of Sugar Analysis (ICUMSA) attenuation index.

EXEMPTION FROM ADDITIONAL STAMP DUTY

Customs warrants inwards in respect of goods listed in Appendix B, such exemption being to the extent of the full amount of additional stamp duty imposed under this Schedule unless otherwise specified in this Schedule or Appendix A or B.

DEEDS—

On every deed, order, decree, or other instrument executed wholly out of this Island, and not bearing the British ad valorem stamp, the same duty as is hereby imposed on deeds or instruments of a like nature executed in this Island.

[The inclusion of this page is authorized by L.N. 88/2003]
On every deed, order, decree or instrument executed partly out of this Island and partly in this Island, and on which the British \textit{ad valorem} duty shall have been impressed, one-half the duty imposed on deeds or instruments of a like nature, executed wholly in the Island.

And on every deed, order, decree, or instrument, wholly executed out of this Island, and bearing the British \textit{ad valorem} stamp, the like \textit{ad valorem} duty as on deeds, executed in this Island, or in the option of the parties, a duty of \ldots \ldots \ldots \ldots $500.00

Duplicate, or counterpart of any deed, order, decree, or instrument whatsoever, chargeable with any stamp duty or duties under this Schedule, where the stamp duty or duties chargeable as aforesaid shall not amount to the sum of ten dollars the same duty or duties as shall be chargeable upon the original deed, order, decree, or instrument.

And when the stamp duty or duties shall amount to the sum of ten dollars and upwards \ldots \ldots \ldots \ldots $10.00

On every deed of any kind whatever, not charged in this Schedule, nor expressly exempted from all stamp duty \ldots $500.00

\textbf{EXCHANGE—}

On every deed, order, decree, or instrument, whereby lands or other hereditaments are conveyed in exchange, if no sum, or a sum under one thousand dollars be paid for equality of exchange \ldots $10.00

If a sum of one thousand dollars or more be paid for equality of exchange, \textit{ad valorem} duty as on a sale on the sum to be paid.

\footnote{The inclusion of this page is authorized by L.N. 88/2003}
INLAND AIR TRANSPORTATION

On each airline ticket purchased or issued in respect of transportation within Jamaica ... ... $30.00

KETTUBAH—

On every Kettubah or Jewish Contract of Marriage which includes a settlement of property the same duty as on settlements.

LEASE—

Lease of any lands or hereditaments, granted in consideration of a sum of money, by way of fine, premium, or other gross sum paid for the same without any yearly rent, or with any yearly rent of or under one hundred dollars.

Lease of any lands or hereditaments at a yearly rent, without any sum of money, by way of fine, premium, or other gross sum paid for the same.

When the yearly rent shall not exceed one hundred dollars ... ... ... ... Nil

When the yearly rent shall be above one hundred dollars and shall not exceed one thousand dollars ... $20.00 11/1999 S. 2 (b).

And for every additional one thousand dollars or fractional part of one thousand dollars ... ... $10.00

And where such rent shall progressively increase, then the amount of duty payable on the highest rent reserved.

Lease of any lands or hereditaments, granted in consideration of a sum of money, by way of fine, premium, or other gross sum, and also of a yearly rent amounting to upwards of one hundred dollars.

[The inclusion of this page is authorized by L. N. 88/2003]
STAMP DUTY

Lease not otherwise charged in this Schedule

... $1,000.00

Counterpart or duplicate of any lease whatsoever.

The same duty as on the original but in no case to exceed one thousand dollars.

A lease made subsequently to and in conformity with an agreement for such lease duly stamped

... $ 5.00

EXEMPTIONS FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD “LEASE”

Lease of waste or uncultivated land to any person, for any term not exceeding three years, or ninety-nine years where the fine shall not exceed fifty cents nor the reserved rent two dollars ten cents per annum, and the counterparts or duplicates of all such leases.

LETTERS—

On every letter, or power of attorney, and every decree or order of the Supreme Court, or of the Court of Chancery of England, or other competent jurisdiction or authority, operating as a power for the recovery of debts in this Island, or for the sale of property ... ... $500.00

On every letter, or power of attorney, and every decree or order of the Supreme Court, or of the Court of Chancery of England, or other competent jurisdiction or authority, operating as a power for managing any pen, plantation, or sugar estate or estates, and whether the same shall or shall not include a power for the recovery of debts, or other purposes ... ... ... $500.00

On every letter, or power of attorney, and every decree or order of the Supreme Court, or of the Court of Chancery of England, or other competent jurisdiction or authority operating as a power for managing premises mentioned in any such power, which consists of only a place of residence, habitation, or woodlands, not opened, or common pasture, and whether the same shall or shall not include a power for the sale of such property, or for the recovery of debts ... ... $500.00

[The inclusion of this page is authorized by L.N. 88/2003]
On every letter, or power of attorney, and every decree, or order of the Supreme Court or of the Court of Chancery of England, or other competent jurisdiction or authority, authorizing any party or parties to acknowledge payment and satisfaction of mortgage demands on behalf of the party or parties giving such authority.

On every other letter, or power of attorney, or decree, or order as aforesaid, not herein charged with a stamp duty or exempted from all stamp duty and upon every substitution under a letter, or power of attorney, or any decree, or order, as aforesaid...

But, in case any letter, or power of attorney, or decree, or order, shall not disclose what particular real estate is to be managed, it shall be lawful for the Deputy Keeper of Records, or the person officiating for him, to require the production of a declaration to be taken before a Justice of the Peace, stating the nature of the real estate in order that the said officer may be satisfied that the proper stamp is impressed on such letter, power, or decree, or order.

On every letter, or power of attorney, for the purpose of appointing a proxy to vote at a particular meeting of the shareholders, or members, or contributors to the funds of any company, society, or institution...

On every letter, or power of attorney, for the purpose of appointing a proxy generally to vote at all meetings of such shareholders, members, or contributors as aforesaid...

On every letter of allotment and letter of renunciation or other document having the effect of a letter of allotment—

(a) Of any share of any company or proposed company

(b) In respect of any loan raised or proposed to be raised by any company or proposed company when the nominal amount which is allotted or to which the letter of renunciation relates is less than one hundred dollars...

When the nominal amount which is allotted or to which the letter of renunciation relates is one hundred dollars or upwards...

<table>
<thead>
<tr>
<th>Amount</th>
<th>Date</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>$500.00</td>
<td>L.N. 104A1 2002.</td>
<td></td>
</tr>
<tr>
<td>$500.00</td>
<td>L.N. 104A1 2002.</td>
<td></td>
</tr>
<tr>
<td>$100.00</td>
<td>L.N. 104A1/2002</td>
<td></td>
</tr>
<tr>
<td>$100.00</td>
<td>L.N. 104A1/2002</td>
<td></td>
</tr>
<tr>
<td>$10.00</td>
<td>11/1999 S. 2(b)</td>
<td></td>
</tr>
<tr>
<td>$20.00</td>
<td>11/1999 S. 2 (b)</td>
<td></td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 88/2003]
A separate duty shall be chargeable in respect of letters of allotment and letters of renunciation although they may be contained in the same document.

On every letter or other instrument submitted by any person for the purpose of obtaining a right to enter for, or participate in, any competition (other than a sweepstake conducted in accordance with the provisions of section 48 of the Betting, Gaming and Lotteries Act and any stake or bet placed on the Racing Pool betting conducted by a racing promoter in Jamaica in accordance with the provisions of the said Act) in connection with which a prize or prizes is or are offered (whether in money or any other form) in respect of every two cents or fractional part of two cents of any entrance fee, stake, contribution or subscription payable for or in connection with such right to enter or to participate a duty thereon to be paid by the promoters of such competition.

The stamp duties chargeable on such letters may be denoted by adhesive stamps to be cancelled by the person executing the document.

EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD “LETTERS”

Every letter to a Banker or the Accountant-General authorizing another party to sign cheques, drafts or orders on the writer’s behalf.

Every letter to a Banker or the Accountant-General authorizing or requesting him to honour, on the writer’s behalf, cheques, drafts or orders signed by some person named in such letter.

LICENCES—

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>On every annual licence to sell gunpowder</td>
<td>$2,000.00</td>
</tr>
<tr>
<td>On every licence to be taken out yearly by any banker or bankers, banking company, or corporation, or other person or persons who shall issue any promissory notes for money payable to bearer on demand, and allowed to be re-issued</td>
<td>$10,000.00</td>
</tr>
<tr>
<td>On every Marriage Licence</td>
<td>$4,000.00</td>
</tr>
</tbody>
</table>

MORTGAGE—

(Note: The surcharge imposed by section 3 shall continue to apply to duties charged under this Head).

[The inclusion of this page is authorized by L.N. 88/2003]
STAMP DUTY

Mortgage further charge or security on, or affecting any lands, estate or property, real or personal whatsoever.

Debenture including a debenture which either creates a debt or acknowledges it although no charge or security on the real or personal property is thereby created.

Also any conveyance, order, decree or instrument disposing of any lands, estate, or property whatsoever, in trust to be sold, or otherwise converted into money, which shall be intended only as a security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where such conveyance, order, decree, or instrument shall be made for the benefit of creditors generally, or for the benefit of creditors specified, who shall accept the provision made for payment of their debts, or who shall exceed five in number.

Also any defeasance, declaration, or other deed, order, or decree of the Supreme Court or of the Court of Chancery of England, or writing for defeating, or making redeemable, or explaining, or qualifying any conveyance of any lands, estate, or property whatsoever, which shall be apparently absolute, but intended only as security.

Also any agreement, contract, or bond, accompanied with a deposit of title deeds for making a mortgage, or such other security, or conveyance, or instrument as aforesaid, of any lands, estate, or property, comprised in such title deeds, or for pledging or charging the same as security.

When the same respectively shall be made as a security for the payment of any definite and certain sum of money advanced or lent at the time, or previously due and owing or forborne to be paid being payable:

(a) in respect of a security other than a debenture, for every two hundred dollars of such sum or fractional part thereof...

(b) in respect of a debenture for every two hundred dollars of such sum or fractional part thereof...

And where the same respectively shall be made as a security for the repayment of money, to be thereafter lent, advanced, or due, or which may become due on an account current, together with any sum already advanced, or without, as the case may be, other than and except any sum or sums of money, to be advanced for the insurance of any property comprised in such mortgage or security against damage by fire, or to be advanced for the insurance of any life or lives pursuant to any agreement in any deed, whereby any

11/1999
S. 2 (b).

$1.00

11/1999
S. 2 (b).

$1.60

[The inclusion of this page is authorized by L.N. 3/2001]
annuity shall be granted or secured for such life or lives, if the total amount of the money secured or to be ultimately recoverable thereupon shall be limited not to exceed a given sum the same duty as on a mortgage for such limited sums.

And if the total amount of the money secured, or to be ultimately recoverable thereon, shall be uncertain, and without any limit, then the same shall be available as a security or charge for such amount only of money or stock intended to be thereby secured as the ad valorem duty denoted by any stamp or stamps thereon will extend to cover.

A collateral, or auxiliary, or additional, or substituted security or by way of further assurance for the purpose of securing the payment or repayment of money, when the principal or primary security is duly stamped with the mortgage duty as aforesaid, for every $200 and also for any fractional part of $200 of the amount secured.

Transfer, assignment, disposition, or assignation of any mortgage of any such security as aforesaid, or of the benefit thereof, or of any money or stock secured thereby or by any instrument or judgment.

For every $200 and also for any fractional part of $200 of the amount transferred, assigned, or disposed.

And also where any further money is added to the money already secured, the same duty as a principal security for such further money.

Reconveyance, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation, of any such mortgage or security as aforesaid or of the benefit thereof, or of the money thereby secured.

For every $200 and also for any fractional part of $200 of the total amount or value of the money at any time secured.

Where several distinct deeds, orders, decrees, or instruments falling within the description of any of the instruments, hereby charged with the said ad valorem duty on mortgages, shall be made at the same time for securing the payment or transfer of one and the same sum of money, the said ad valorem duty, if exceeding four dollars shall be charged only on one of such deeds, orders, decrees, or instruments, and all the rest shall be charged with the duty to which the same may be liable under any more general description of the same, contained in this Schedule.

Mortgage other than real property—

(a) primary:

for every two hundred dollars or fractional
part of two hundred dollars of the amount secured ... ... ... $3.00

(b) collateral:
for every two hundred dollars or fractional part of two hundred dollars of the amount secured ... ... ... $1.50

NOTE—Where the consideration in respect of any dwelling-house consists of money amounting to four hundred and fifty thousand dollars or less, then, notwithstanding anything to the contrary herein expressed, the stamp duty chargeable in respect of a mortgage relating to such dwelling-house as aforesaid shall be a flat rate of $150.

EXEMPTION FROM THE SAID Ad Valorem DUTY ON MORTGAGES, Et Cetera, BUT NOT FROM ANY OTHER DUTY TO WHICH THE SAME MAY BE LIABLE
All transfers, assignment, dispositions and assignations of mortgages of any money or stock secured by any instrument or mortgage or by any judgment made by an executor or trustee for the purpose of vesting the legal estate or interest therein in any beneficiary or person entitled thereto.
All consumers’ bills of sale as defined in the Hire-Purchase Act.

EXEMPTION FROM ALL STAMP DUTY
All mortgages granted to a Building or Benefit Building Society or the Trustees thereof for any sum not exceeding sixteen thousand dollars.

NATURALIZATION, CERTIFICATE OF PATENTS— ... ... $1,000.00 L.N. 104A¹/2002.

On any power of attorney confined to applying for and obtaining letters patent ... ... ... $1,000.00 L.N. 104A¹/2002.
On the specification ... ... ... $1,000.00 L.N. 104A¹/2002.
On the letters patent ... ... ... $1,000.00 L.N. 104A¹/2002.
On certificate or warrant of Attorney-General, disclaimer or memorandum of alteration ... ... ... $1,000.00 L.N. 104A¹/2002.
The same duty as for a conveyance on sale for a sum of money of the same amount or as for a settlement.

EXEMPTION FROM ALL STAMP DUTY
Patents of pardon.

POLICIES—

[The inclusion of this page is authorized by L.N. 111/2005]
On every policy of assurance or insurance or other instrument, by whatsoever name the same shall be called, (not otherwise charged under this Schedule) whereby any assurance shall be made to cover loss of profit or whereby any assurance shall be made of or upon any building, plantation, goods, wares, merchandise or other property whatsoever (other than growing crops, motor vehicles or animal-drawn vehicles, or passengers' baggage during transfer), from loss or damage by fire, whether alone or in conjunction with any other perils  ...  ...  $200.00

But any insurances effected for periods less than twelve months, shall be charged as follows—

For any period not exceeding one month, one-fourth part of the annual rate.

Above one month, and not exceeding three months, one-half thereof.

Above three months and not exceeding six months, three-fourths parts thereof.

Above six months, the full duty abovementioned.

On every policy or assurance or insurance, or other instrument by whatever name the same shall be called whereby any assurance shall be made to cover loss of cash in transit  ...  ...  ...  ...  $  1.00

On every policy of assurance or insurance, or other instrument by whatever name the same shall be called whereby any assurance shall be made upon any ship or vessel, or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise, or other property on board of any ship or vessel, or upon the freight of any ship or vessel, or upon any other interest in or relating to any ship or vessel which may lawfully be insured:

(a) For or upon any voyage—

In respect of every full sum of $1,000 and also any fractional part of $1,000 thereby insured  ...  ...  ...  ...  50c

(b) For time—

In respect of every full sum of $1,000, and also any fractional part of $1,000 thereby insured—

Where the insurance shall be made for any time not exceeding six months  ...  ...  50c

[The inclusion of this page is authorized by L.N. 111/2005]
Where the insurance shall be made for any time exceeding six months and not exceeding twelve months

On every policy of assurance, or insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives, of any person or persons resident in this Island or upon any event or contingency relating to, or depending upon any such life or lives, except for the payment of money upon the death of any person only from accident or violence or otherwise than from natural causes.

On every policy of health insurance

GROUP LIFE INSURANCE
Where the sum insured does not exceed $1,000
And upon every additional one thousand dollars or fractional part thereof

OTHER LIFE INSURANCE
On every policy of Life Insurance
For any payment agreed to be made upon the death of any person, only from accident or violence, or other than from natural cause
For any payment agreed to be made as compensation for personal injury, or by way of indemnity against loss or damage of any property not otherwise provided for
If any instrument whereby any insurance is made upon the life of any person resident in this Island or upon any event or contingency relating to, or depending upon, such life and on which ad valorem duty is payable under this item ("Policies") provides also for further payment to be made upon the death of any person only from accident, violence or other than from natural cause, then the instrument shall be treated, for the purpose of liability to duty, as operating for two separating purposes and the duty payable in respect of the purpose of so providing shall be limited to

The duties hereby imposed on policies shall be payable on every policy of assurance or insurance or other instrument, by whatsoever name the same shall be called, covering any property in Jamaica, real or personal, whether the said policy, or instrument shall be effected, made, written or issued in Jamaica or elsewhere.

Provided always that a renewal receipt issued in respect of insurance covering a particular risk which

$ 1.00

$ 1.00

$ 1.00

$50.00 11/1999 S. 2(b).

$200.00 L. N. 104A/2002.

$200.00 L. N. 104A/2002.

$200.00 L. N. 104A/2002.

[The inclusion of this page is authorized by L. N. 88/2003]
merely continues insurance against the same risk covered by a policy of assurance or insurance or other instrument, by whatsoever name the same shall be called upon which stamp duty has already been paid. current and in force up to the commencement of the period in respect of which the renewal receipt is issued, and in respect of which one or more of the original insurers remain liable to the extent of at least one-third of the risk shall only be liable to stamp duty payable in respect of a receipt.

PRIVATE BILL—
On each private bill introduced into the House of Representatives to be paid before the second reading thereof: so, however, that the Minister may remit the whole or any part of the stamp duty to be paid upon any private bill if satisfied that such bill is intended only to amend an Act which was introduced into the Legislature as a private bill within not more than three years of the date of the introduction of the amending bill...$500.00

PROMISSORY NOTE FOR THE PAYMENT TO THE BEARER ON DEMAND OF ANY SUM OF MONEY
Not exceeding two dollars 2c
Exceeding two dollars, and not exceeding four dollars 5c
Exceeding four dollars, and not exceeding ten dollars 10c
Exceeding ten dollars, and not exceeding twenty dollars 20c
Exceeding twenty dollars, and not exceeding forty dollars 30c
Exceeding forty dollars, and not exceeding sixty dollars 40c
Exceeding sixty dollars, and not exceeding one hundred dollars 50c
Exceeding one hundred dollars, and not exceeding two hundred dollars $1.00
Which said notes may be reissued after payment thereof, as often as shall be thought fit.

PROTESTS—
On every protest, or other notarial act, under the hand of a notary public, done in this Island $5.00

RECEIPT or discharge (excepting withdrawal slips used for banking purposes) given for or upon the payment of money, (the duties whereon shall be paid by the party receiving the money) adhesive stamps may be used—

Of two dollars and less than one hundred dollars $1.00

11/1999
S. 2(b).

[The inclusion of this page is authorized by L.N. 88/2003]
Of or above one hundred dollars $2.00 11/1999

S. 2(b).

And where any sum of money shall be therein expressed or acknowledged to be received in full of all demands $20.00 11/1999

S. 2(b).

And any note, memorandum, or writing whatsoever, given to any person for or upon the payment of money, whereby any sum of money, debt, or demand, or any part of any debt, or demand therein expressed shall be expressed or acknowledged to have been paid, settled, balanced, or otherwise discharged, or satisfied, or which shall import or signify any such acknowledgment; and whether the same shall or shall not be signed with the name of any person, shall be deemed and taken to be a receipt for a sum of money of equal amount with the sum, debt, or demand, so expressed, or acknowledged to have been paid, settled, balanced, or otherwise discharged and satisfied, within the intent and meaning of this Schedule, and shall be charged with a duty accordingly.

And any receipt, or discharge, note, memorandum, or writing whatsoever, given to any person for or upon the payment of money which shall contain, import, or signify any general acknowledgment of any debt, account, claim, or demand, debts, accounts, claims, or demands whereof the amount shall not be therein specified, having been paid, balanced, settled, or otherwise discharged or satisfied, or whereby any sum of money therein mentioned shall be acknowledged to have been paid, settled, balanced, or otherwise discharged and satisfied, within the intent and meaning of this Schedule, and shall be charged with the duty of fifty cents accordingly.

Provided that any letter, or one of divers letters, importing or signifying any receipt or acknowledgment, within the meaning of this Schedule, may be stamped at any time before being tendered in evidence; and, where there are divers such letters, it shall suffice to stamp one of such letters, in relation to one transaction or claim.

And all receipts, discharges, and acknowledgments of the description aforesaid, which shall be given for, or upon payment made by or with any bills of exchange, drafts, promissory notes, or other
securities for money, shall be deemed and taken to be receipts given upon the payment of money within the intent and meaning of this Schedule.

And all receipts or discharges which shall be given or granted to the Accountant-General, for or in respect of any money payable by him out of the Treasury (except moneys payable as drafts on Island certificates and exchequer bills), other than as hereinafter excepted, shall be chargeable after the like scale of duty, and such last mentioned receipts may be made by adhesive stamps.

On every receipt granted by the Deputy Keeper of the Records for deeds or papers recorded in his office ... 20c

On every receipt granted by the Deputy Keeper of the Records for recording annual returns of attorneys or trustees, commonly called “Crop Accounts” ... 40c

On every receipt for the payment of moneys or subscriptions in consideration for, or on every other acknowledgment of the existence of, a right to participate in any sweepstake conducted in accordance with the provisions of section 30 of the Betting, Gaming and Lotteries Act, in respect of every twenty cents or fractional part of twenty cents of the amount in respect of which such receipt or acknowledgment is made ... ... ... 1c

On every receipt to which a composition agreement relates (except withdrawal slips used for banking purposes and bills of exchange issued on forms supplied by a banker pursuant to an agreement under section 15) ... ... ... ... $1.00

EXEMPTIONS FROM THE PRECEDING DUTIES ON RECEIPTS

Letters by the general post, acknowledging the safe arrival of any bills of exchange, promissory notes, or other securities for money.

Receipts for any moneys paid into any savings bank of this Island.

Any entry in the pass book or pass books kept between a Building Society and a member thereof having the effect of a receipt or discharge and any receipt given for money so entered in such pass books.
Receipts or discharges endorsed, or otherwise written upon, or contained in any bond, mortgage or other security, or any conveyance, deed, or instrument whatever, duly stamped according to the laws in force at the date hereof acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity thereby secured.

Release or discharge of money by deed duly stamped, according to the laws in force at the date hereof.

Receipts or discharges for the return of any duties of customs upon certificate of over entry.

Receipts given or granted by the Accountant-General of this Island, or by any Collector of Taxes, or officer of internal revenue, for, or in respect of any taxes or duties.

Receipts or acknowledgments on the records of the office of the Deputy Keeper of the Records, of the payment of a mortgage debt.

Receipts given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

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.


Receipt given for or on account of any salary, pay or wages, or for or on account of any other like payment made or to or for the account or benefit of any person, being the holder of an office or an employee in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance.

[The inclusion of this page is authorized by L.N. 3/2001]
Receipts issued by the Administrator-General on behalf of estates or trusts vested in or administered by him under the Administrator-General's Act.

**Renunciation—[See Letters.]**

**Settlements—**

Any deed or any order, or decree of the Supreme Court or of the Court of Chancery of England, or other jurisdiction or authority, or instrument whatever, whether voluntary or gratuitous, or upon any good or valuable consideration other than a *bona fide* pecuniary consideration, whereby any certain and definite sum or sums of money (whether charged or chargeable on lands or other hereditaments or not or to be laid out in the purchase of lands or other hereditaments or not and if charged or chargeable on lands or other hereditaments, whether to be raised at all events or not) or whereby any lands, tenements, rents, annuities, or other property, real or personal, or any right, title, interest, or claim into, out of, or upon, any lands, tenements, rents, annuities, or other property, shall be settled, or agreed to be settled upon, or for the benefit of any person or persons, either in possession or reversion either absolutely or conditionally or contingently, or for life, or other partial interest, or in any other manner whatsoever.

Where the amount or value of the property settled or agreed to be settled—

- **Does not exceed five hundred dollars** ... ... $ 25.00
- **Exceeds five hundred dollars, and does not exceed one thousand dollars** ... ... $ 50.00
- **Exceeds one thousand dollars, and does not exceed two thousand dollars** ... ... $ 50.00
- **And for every additional one thousand dollars, and for every fractional part of one thousand dollars** $ 55.00

**Note.**—The value of such property shall be ascertained by a declaration of the true and real value of the same.

[The inclusion of this page is authorized by L.N. 3/2001]
EXEMPTIONS FROM STAMP DUTIES UNDER THE PRECEDING HEAD "SETTLEMENTS"

(a) Bonds, mortgages, and other securities operating as settlements, if chargeable with the ad valorem duties on bonds and mortgages hereinbefore granted.

(b) Deeds, or instruments of appointment, apportionments, in execution of powers given by any previous settlement, deed or will to, or in favour of, persons specially named or described as the object of such powers.

(c) Deeds, or instruments merely declaring the trusts of any money, pursuant to any previous settlement (in respect of which ad valorem settlement duty has been paid) deed or will, or for securing any gifts or dispositions made by any previous settlement, (in respect of which ad valorem settlement duty has been paid) deed or will.

(d) Wills, testaments, and testamentary instruments and dispositions mortis causa, of every description.

(e) Where several instruments are executed for effecting the settlement of the same property, and the ad valorem duty chargeable in respect of the settlement of the property exceeds five dollars, one only of the instruments is to be charged with the ad valorem duties.

(f) Where a settlement is made in pursuance of a previous agreement, upon which ad valorem settlement duty exceeding one dollar has been paid in respect of any property the settlement is not to be charged with ad valorem duty in respect of the same duty.

But in each of the two cases (e) and (f) above mentioned, the instruments not chargeable with ad valorem duty, are to be charged with the duty of five dollars.
SCHEDULE—

Inventory, or catalogue of any lands or hereditaments, or of any furniture, fixtures, or other goods or effects or containing the terms and conditions of any proposed sale or lease, or the conditions and regulations for the cultivation and management of any estate, plantation, pen, or other property leased, or agreed to be leased, or containing any other matter or matters of contract or stipulation whatsoever, which shall be referred to, in, or by, and be intended to be used or given in evidence as part of, or as material to, any agreement, lease, bond, deed, order, decree, or other instrument charged with any duty, but which shall be separate and distinct from, and not endorsed on, or annexed to, such agreement, lease, bond, deed, order, decree or other instrument.

Where any such inventory, schedule or catalogue shall be so referred to, in or by any such agreement, lease, bond, deed, order, decree, or such other instrument as aforesaid, chargeable with any stamp duty, not exceeding five dollars the same duty as shall be so chargeable on such agreement, lease, bond, deed, order, decree, or other instrument.

And where any such schedule, inventory or catalogue shall be referred to, in or by any lease, bond, deed order, decree, or such other instrument as aforesaid, chargeable with a stamp duty exceeding five dollars, then for every additional five dollars of the amount of the last mentioned duty, a further progressive duty of

\[
\begin{array}{cccccc}
\text{...} & \text{...} & \text{...} & \text{...} & \text{...} & \text{50c}
\end{array}
\]

SHARES—

On every share, scrip or stock certificate of any duly registered company in Jamaica where the nominal value of the share, scrip or stock to which the instrument relates is less than one hundred dollars

\[
11/1999 \\
S. 2 (b).
\]

$1.00

Where the nominal value of the share or stock is one hundred dollars and upwards

\[
11/1999 \\
S. 2 (b).
\]

$5.00

The stamp duty chargeable on such share, scrip or stock certificate may be denoted by an adhesive stamp to be cancelled by the person delivering such share or stock certificate.

[The inclusion of this page is authorized by L.N. 3/2001]
On the assignment and transfer of any share, scrip or stock in any duty registered company in Jamaica.

(1) On sale—
Where the amount or value of the consideration for the sale does not exceed $500
$ 5.00
exceeds $500 and does not exceed $1,000
$ 10.00
exceeds $1,000 for every $1,000 or fractional part thereof
$ 10.00
(2) by way of security: the same rate of duty as on a mortgage;
(3) by way of gift: the same rate of duty as on a settlement:
(4) in any other case not hereinbefore described $ 1.00

EXEMPTION FROM ANY STAMP DUTY UNDER THE PRECEDING HEAD
"SHARES"

Transfers of securities in the course of business on the Jamaica Stock Exchange, or any other stock exchange, signified by order of the Minister to be recognized for the purposes of this exemption, where such securities are quoted on the Jamaica Stock Exchange.

SUMMONS—
On every original summons, issued by Justices on the private prosecution of any party, or on the information to ground same, at the option of the party ...
$ 5.00
On each warrant issued by Justices on the private prosecution of any party, or on the information to ground same, at the option of the party ...
$ 5.00

TRAVEL TICKET—
On each travel ticket purchased or issued in respect of transportation for a traveler who is leaving Jamaica—

(a) where the traveller is under the age of twelve years and the fare in respect of his itinerary:
Does not exceed $3,000.00 ...
$150.00
Exceeds $3,000 but does not exceed $10,000.00 ...
$200.00
Exceeds $10,000.00 ...
$300.00

[The inclusion of this page is authorized by L.N. 88/2003]
(b) where the traveller is twelve years of age or above and the fare in respect of his itinerary:

<table>
<thead>
<tr>
<th>Fare Amount</th>
<th>Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Does not exceed $3,000.00</td>
<td>$300.00</td>
</tr>
<tr>
<td>Exceeds $3,000.00 but does not exceed $10,000.00</td>
<td>$400.00</td>
</tr>
<tr>
<td>Exceeds $10,000.00</td>
<td>$600.00</td>
</tr>
</tbody>
</table>

VOTING—

On every instrument for the purpose of voting by any person entitled to vote at any meeting of the shareholders or members or contributors to the funds of any company, society or institution


<table>
<thead>
<tr>
<th>Purpose</th>
<th>Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>$100.00</td>
<td></td>
</tr>
</tbody>
</table>

WARRANTS—

On every warrant and appointment of interpreter of foreign languages

<table>
<thead>
<tr>
<th>Language</th>
<th>Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$5.00</td>
</tr>
</tbody>
</table>

WITHDRAWAL SLIPS—

11/1999 S. 2 (b).

On every withdrawal slip used for banking purposes

<table>
<thead>
<tr>
<th>Purpose</th>
<th>Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>$20c</td>
<td></td>
</tr>
</tbody>
</table>

GENERAL EXEMPTION FROM ALL STAMP DUTIES

All acts of Parliament, proclamations, acts of State, minutes, or matters printed by order of Parliament or any Municipal Corporation or Parish Council of the Island, inquisitions, and other proceedings taken before any coroner or magistrate.

All probates, or acknowledgements of any deed, or instrument in writing, written or any part thereof, or annexed thereto.

All accounts of produce, commonly called crop accounts.

All bonds, and other official documents, whatsoever, relating to the service of Her Majesty’s Customs in this Island, Her Majesty’s Commissariat or Ord-
nance Department; or any Military or Naval Board in this Island, or relating to the Public Service of this Island, or to the Kingston and St. Andrew Corporation, or any Parish Council in the Island.

All bills of sale transferring ships or a share therein and any mortgage of a registered ship or a share therein.

Agreements, bills of exchange, promissory notes, bonds or mortgages made or entered into by or with an Agricultural Loan Society controlled by any Agricultural Loan Societies Board and duly registered under the Industrial and Provident Societies Act or any enactment amending or substituted for the same and any receipt given by or to any such Society.

Any receipt given by or to a Liquidator of a Society registered under the Industrial and Provident Societies Act or any enactment amending or substituted for the same.

Any receipt given by or to a Receiver appointed under the Industrial and Provident Societies Act.

Any transfer of property or rights (at law or in equity) from a foreign bank to a local bank if—

(a) the said transfer is made upon the acquisition generally by the local bank of the business carried on in Jamaica by the foreign bank; and

(b) the local bank has been formed with that acquisition in view,

but this exemption shall not apply as respects so much, if any, of the transfer as relates to such an estate or interest as may constitute real property (at law or in equity) where the estate or interest is held otherwise than by way of security for any indebtedness; and in this item—

[The inclusion of this page is authorized by L.N. 3/2001]
"acquisition generally" includes, in relation to any business acquisition thereof subject to any exceptions, but does not include any such acquisition after the 2nd August, 1974, unless the Minister responsible for finance certifies in writing that the acquisition shall be treated as general notwithstanding the exceptions;

"business" means banking business as defined in section 2 of the Banking Act, and includes any business carried on in conjunction therewith;

"foreign bank" means any body corporate which has been established as a foreign bank within the meaning assigned to that expression by section 2 of the Banking Act;

"local bank" means a body incorporated to carry on business as a local bank within the meaning assigned to that expression by section 2 of the Banking Act, being a body to which the Minister grants a licence under that Act;

"property or rights", in relation to any transfer from a foreign bank upon acquisition of any business thereof, means any property or rights belonging to that bank and held, used or exercisable for the purposes of such business;

"transfer" means any conveyance, assignment or other instrument of transfer and, in relation to any property or rights, includes a written agreement to transfer such property or rights, as the case may be.

[The inclusion of this page is authorized by L.N. 3/2001]
All instruments executed by or on behalf of the University Hospital Board of Management constituted under the University Hospital Act.

All instruments executed by or on behalf of the Jamaica Library Board constituted under the Jamaica Library Service Act.

All instruments duly executed by or on behalf of the University of the West Indies.

All instruments duly executed by or on behalf of the United Theological College of the West Indies.

All instruments duly executed by or on behalf of the Council of Legal Education.

No duty shall be due or paid or collected on any letter or other instrument submitted as a nomination for the purpose of obtaining a right for any racehorse to enter for, or participate in, a horse race.

**Paper Stamps—**

All exemplifications of wills, and every other exemplification, all proceedings and copies sent to this Island which are not charged with any specific duty under this Act, shall be subject to, and be impressed with the paper stamps hereinafter respectively specified.

All accounts of guardians, trustees, mortgages in possession, required to be recorded in the Record Office; inventories; and all office copies authenticated by the Deputy Keeper of the Records, shall be written, transcribed, engrossed, or printed upon imperial and royal paper, or any paper, vellum, or parchment of the same size; and such paper, vellum, or parchment, and each sheet thereof shall be stamped with the duties hereinafter mentioned, according

[The inclusion of this page is authorized by L.N. 3/2001]
to the number of words and figures (each figure being reckoned as a word) contained in any sheet or sheets of paper, vellum or parchment when the same shall be under or amount to six hundred words.

And the like sum for every number of six hundred words and for every fractional part of such number of words.

APPENDIX A

(Schedule—CUSTOMS WARRANTS INWARD)

In this Appendix appears the percentages of the aggregate of the value of goods and customs duty thereon, by reference to which additional stamp duty is charged on customs warrants inward.

PART I.—Aggregate Additional Stamp Duty and Customs Duty on Customs Warrants Inward pertaining to goods specified in this Part

The additional stamp duty payable on inward customs warrants pertaining to the goods specified in the first column hereunder shall be such sum as, when added to the customs duty chargeable on those goods by reference to their value determined pursuant to section 19 of the Customs Act, results in the aggregate duty chargeable being an amount that is equivalent to such percentage of the value of the goods as is specified in relation to them, respectively, in the second column hereunder—

<table>
<thead>
<tr>
<th>Goods</th>
<th>Aggregate Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whole Broilers</td>
<td>86%</td>
</tr>
<tr>
<td>Chicken Wings</td>
<td>80%</td>
</tr>
<tr>
<td>Chicken Leg Quarters</td>
<td>80%</td>
</tr>
<tr>
<td>Chicken Legs, Thighs and Drumsticks</td>
<td>86%</td>
</tr>
<tr>
<td>Whole Turkeys</td>
<td>80%</td>
</tr>
<tr>
<td>Turkey Wings</td>
<td>80%</td>
</tr>
<tr>
<td>Turkey Drumsticks</td>
<td>86%</td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 3/2001]
Eggs other than for hatching purposes
Chicken Frankfurters

Pork Cuts and Pork Products in all forms of preparation listed hereunder—

- Sides of Pork
- Fresh Legs
- Fresh Butts
- Fresh Picnics
- Fresh Loins
- Whole Hams
- Smoked Picnics
- Boiled Ham boneless
- Bacon

Pork Cuts and Pork products (excluding pig tails, trotters, entrails and edible organs) not specified herein

86%

Beef and Veal Cuts and Beef and Veal Products in all forms of preparation listed hereunder—

- Sides of Beef and Veal
- Ribs
- Boneless Rounds
- Boneless Top Butts
- Top Butts other than boneless
- Boneless Bottom Round
- Mince
- Fresh Briskets
- Boneless Strip Loins
- Tenderloin
- Boneless Beef Trimmings
- Beef and Veal Cuts and Beef and Veal Products (excluding cowfoot, oxtail, entrails, edible organs, beef suet and tinned corned beef) not specified herein

[The inclusion of this page is authorized by L.N. 3/2002]
STAMP DUTY

Goods

Grains (not being wheat intended for the manufacture of flour) or oats imported for use as, or in the manufacture of animal feed

Soyameal
Cotton seed meal
Linseed meal
Corn gluten meal
Meat and bone meal
Sunflower seed meal
Peanut meal
Safflower meal
Poultry by-product meal
Hydrolized feather meal
Rape seed meal
Corn meal

Peanuts, shelled—
ex Tariff Heading No. 12.02
Peanuts, unshelled—
ex Tariff Heading No. 12.02

Peanuts, roasted —
ex Tariff Heading No. 20.08
Other peanuts

Onions (fresh or chilled)—
ex Tariff Heading No. 07.03

Potato (not sweet or fresh or chilled)
Red Kidney Beans (dried, shelled, whether or not skinned or split)—
ex Tariff Heading No. 07.13
Other Red Kidney Beans

Aggregate Duty

70%
90%
86%
90%
<table>
<thead>
<tr>
<th>Goods</th>
<th>Aggregate Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guava Jelly — ex Tariff Heading No. 20.07</td>
<td></td>
</tr>
<tr>
<td>Pineapples prepared or preserved — ex Tariff Heading No. 20.08</td>
<td></td>
</tr>
<tr>
<td>Orange Juice concentrated — ex Tariff Heading No. 20.09</td>
<td></td>
</tr>
<tr>
<td>Orange Juice not concentrated — ex Tariff Heading No. 20.09</td>
<td></td>
</tr>
<tr>
<td>Grapefruit Juice concentrated — ex Tariff Heading No. 20.09</td>
<td>86%</td>
</tr>
<tr>
<td>Pineapple Juice — ex Tariff Heading No. 20.09</td>
<td></td>
</tr>
<tr>
<td>Mixed Grapefruit and Orange Juice — ex Tariff Heading No. 20.09</td>
<td></td>
</tr>
<tr>
<td>Pineapple-based Juices — ex Tariff Heading No. 20.09</td>
<td></td>
</tr>
<tr>
<td>Grapes fresh — ex Tariff Heading No. 08.06</td>
<td></td>
</tr>
<tr>
<td>Tomatoes fresh or chilled — ex Tariff Heading No. 0702.00</td>
<td>90%</td>
</tr>
<tr>
<td>String beans fresh or chilled — ex Tariff Heading No. 07.08</td>
<td>86%</td>
</tr>
<tr>
<td>Carrots fresh or chilled — ex Tariff Heading No. 07.06</td>
<td></td>
</tr>
<tr>
<td>Sweet peppers fresh or chilled — ex Tariff Heading No. 07.09</td>
<td>90%</td>
</tr>
<tr>
<td>Cabbage fresh or chilled — ex Tariff Heading No. 07.04</td>
<td></td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 3/2001]
<table>
<thead>
<tr>
<th>Goods</th>
<th>Aggregate Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pumpkins fresh or chilled — ex Tariff Heading No. 07.09</td>
<td></td>
</tr>
<tr>
<td>Lettuce fresh or chilled — ex Tariff Heading No. 0705.10</td>
<td></td>
</tr>
<tr>
<td>Carrot raw, cooked, preserved (frozen) packed for retail — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. 07.10</td>
<td></td>
</tr>
<tr>
<td>String beans raw, cooked, preserved (frozen) packed for retail — ex</td>
<td></td>
</tr>
<tr>
<td>Tariff Heading No. 07.10</td>
<td></td>
</tr>
<tr>
<td>Pigeon peas raw, cooked, preserved (frozen) packed for retail — ex</td>
<td></td>
</tr>
<tr>
<td>Tariff Heading No. 07.10</td>
<td>86%</td>
</tr>
<tr>
<td>Carrots raw, cooked, frozen, not packed for retail — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. 07.10</td>
<td></td>
</tr>
<tr>
<td>String beans raw, cooked, frozen not packed for retail — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. 07.10</td>
<td></td>
</tr>
<tr>
<td>Vegetables (other than peas, carrots, string beans and beets) raw,</td>
<td></td>
</tr>
<tr>
<td>cooked or frozen, not packed for retail — ex Tariff Heading No. 07.10</td>
<td></td>
</tr>
<tr>
<td>Fixed vegetable oil, fluid or solid, crude, refined or purified — ex</td>
<td></td>
</tr>
<tr>
<td>Chapter 15</td>
<td>65%</td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 3/2001]
### Tomato ketchup —
ex Tariff Heading No. 2103.201

<table>
<thead>
<tr>
<th>Goods</th>
<th>Aggregate Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tomato ketchup</td>
<td><strong>86%</strong></td>
</tr>
</tbody>
</table>

Other Fruit and Vegetables not elsewhere specified including fruit and vegetables in any form of preparation but excluding Currants, Raisins and Prunes

The application of the foregoing duties is subject to Items 1, 2, 6, 24, 31, 38 and 39 of Appendix B.

---

**PART II.**— *Rate of Additional Stamp Duty on Customs Warrants*

*Inward pertaining to goods specified in this Part*

<table>
<thead>
<tr>
<th>Goods</th>
<th>Aggregate Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) the value of such goods, as determined pursuant to section 19 of the Customs Act; and</td>
<td></td>
</tr>
<tr>
<td>(b) customs duty payable thereon,</td>
<td></td>
</tr>
</tbody>
</table>

as is specified in relation to such goods, respectively, in the second column hereunder.

---

[The inclusion of this page is authorized by L.N. 3/2001]
### Prescribed Goods

<table>
<thead>
<tr>
<th>Goods</th>
<th>Rate of Additional Stamp Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mill-finished extrusions — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76—</td>
<td></td>
</tr>
<tr>
<td>(a) solid shapes</td>
<td>20%</td>
</tr>
<tr>
<td>(b) hollow shapes</td>
<td>20%</td>
</tr>
<tr>
<td>Anodized-finished extrusions — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76—</td>
<td></td>
</tr>
<tr>
<td>(a) solid shapes</td>
<td>20%</td>
</tr>
<tr>
<td>(b) hollow shapes</td>
<td>20%</td>
</tr>
<tr>
<td>Colour-anodized-finished extrusions — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76—</td>
<td></td>
</tr>
<tr>
<td>(a) solid shapes</td>
<td>20%</td>
</tr>
<tr>
<td>(b) hollow shapes</td>
<td>20%</td>
</tr>
<tr>
<td>Slugs for toothpaste tubes — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76</td>
<td>25%</td>
</tr>
<tr>
<td>Extruded pipes and tubes — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76</td>
<td>25%</td>
</tr>
<tr>
<td>Corrugated sheets — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. ex Chapter 76</td>
<td></td>
</tr>
<tr>
<td>(a) painted</td>
<td>25%</td>
</tr>
<tr>
<td>(b) unpainted</td>
<td>25%</td>
</tr>
<tr>
<td>Condensed Milk — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. 0402.991</td>
<td>35%</td>
</tr>
<tr>
<td>Corn — ex Tariff</td>
<td></td>
</tr>
<tr>
<td>Heading No. 10.05</td>
<td>35%</td>
</tr>
<tr>
<td>Soya beans — ex Tariff Heading No. 12.01</td>
<td>35%</td>
</tr>
<tr>
<td>Alcoholic Beverages</td>
<td></td>
</tr>
<tr>
<td>Tobacco Products</td>
<td></td>
</tr>
<tr>
<td></td>
<td>34%</td>
</tr>
<tr>
<td></td>
<td>56%</td>
</tr>
</tbody>
</table>

The application of the foregoing duties is subject to Items 1, 2, 6, 24, 31, 38, and 39 of Appendix B.
APPENDIX B

(Schedule—Customs Warrants Inward—Exemption from Additional Stamp Duty)

List of goods pertaining to the exemption of Customs Warrants Inward from additional stamp duty

1. Goods that qualify for admission into the Island at a Common Market rate of duty.

2. Goods imported by or on behalf of, or taken out of bond by—
   
   (a) Central Government; or
   
   (b) Local Government or quasi-government institutions approved by the Minister under the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, for use in their respective services.

3. (1) Drugs: Ex Chapters 28, 29 and 30 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972, that—
   
   (a) are prohibited by the Food and Drugs Regulations, 1975, from being retailed except on or in accordance with a prescription from a practitioner; and
   
   (b) are approved for the purpose of this list by the Minister responsible for import and export licensing.

   (2) The expressions “prescription” and “practitioner” have the meanings assigned to them, respectively, in regulation 39 of the Food and Drugs Regulations, 1975.

4. Fertilizers: Ex Chapter 31 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972, approved for the purpose of this list by the Minister responsible for import and export licensing.

5. Diesel oil, kerosene oil and crude petroleum.

6. Re-imported goods.

7. Food as follows —
   
   Wheat
   Soya Oil

[The inclusion of this page is authorized by L.N. 42/1995]
Butter Oil
Skimmed Milk Powder
Butter Milk Powder
Rice
Chicken Necks and Backs
Corned Beef
Dried Salted Fish
Pickled Fish, that is to say, alewives and bloaters
Canned Sardines
Canned Herrings
Canned Mackerel
Fresh Mackerel imported for pickling.

8. Passengers’ baggage and household effects as described in Item 6 and Item 6A of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972, except that the reference in paragraph (1) (d) of Item 6 to forty dollars shall, for the purpose of this item, have effect as if it were a reference to four hundred dollars.

9. Gift parcels of a value not exceeding $200 each.

10. Goods (other than goods specified in Appendix A) that the Commissioner of Customs and Excise is satisfied are imported for use solely as raw materials for the manufacture or, as the case may be, processing of any of the following goods—

(a) drugs;

(b) infant foods, milk-based nutritional supplements, the foods mentioned in item 7 of this list or food, except condensed milk, the manufacturing or processing of which is a taxable activity for the purposes of the General Consumption Tax Act and which is carried on by a person registered as a registered taxpayer under that Act;

(c) fertilizers;

(d) goods manufactured or processed for export—

(i) under the Export Industry Encouragement Act; or

[The inclusion of this page is authorized by L.N. 42/1995]
(ii) exclusively to the suppliers of the raw materials from which such goods are manufactured or processed, as the case may be;

(e) printed books which the Commissioner of Customs and Excise is satisfied are intended for the purpose of study in schools, universities or other educational establishments;

(f) animal feeds;

(g) fuel;

(h) containers and packaging materials as mentioned in item 21;

(i) goods for use solely by—
   (i) agencies of Government; or
   (ii) institutions financed wholly or mainly out of the Consolidated Fund;

(j) insecticides, fungicides and herbicides as described in item 30 of this list;

(k) bauxite or alumina;

(l) sports equipment as mentioned in item 16 of this list;

(m) barbed wire;

(n) school uniforms and school shoes for children, identified as such by reference to criteria approved by the Minister responsible for industry and commerce;

(o) goods referred to in item 25 of this Appendix.

10A. The following goods, if the Commissioner of Customs is satisfied that they are imported for use solely as raw materials in the manufacture or processing of other goods—

    cornmeal, soya meal, counter flour, baking flour, biscuit flour, pickled mackerel.

11. Animal feeds approved for the purpose of this list by the Minister responsible for import and export licensing.

12. All such goods relating to the Heading "Aircraft" as are described in item 2 of the Second Schedule to the Customs Tariff (Revi-
13. Infant foods.

14. Goods shown to the satisfaction of the Commissioner of Customs and Excise to be imported for use—

(a) in any school or other educational establishment; or

(b) any hospital,

financed wholly or mainly out of the Consolidated Fund.

15. (1) Fuel oil that the Commissioner of Customs and Excise is satisfied is imported by or on behalf of a public utility for use solely in its operations.

(2) In this item "public utility" means—

(a) a public utility as defined in the Public Utilities Protection Act;

(b) a licensee as defined in the Public Passenger Transport (Kingston Metropolitan Transport Region) Act; or

(c) a franchise holder as defined in the Public Passenger Transport (Rural Area) Act.

16. All such goods relating to the Heading "Sports Equipment" as are described in item 64 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.

17. Goods to the extent only that such goods, when imported into the Island, are exempt from import duties pursuant to an agreement to which the Government is a party.

18. Goods falling under the following tariff heading numbers of the First Schedule to the Customs Tariff (Revision) Resolution, 1972:

49.01—49.06
49.07.1—49.07.2
49.11.1
72.01

[The inclusion of this page is authorized by L.N. 3/2001]
19. Newsprint which the Commissioner of Customs and Excise is satisfied is imported as raw material for use solely in the manufacture of—

(a) goods to be used only by—
   (i) agencies of Government; or
   (ii) institutions financed wholly or mainly out of the Consolidated Fund; or

(b) printed books which the Commissioner of Customs and Excise is satisfied are intended for the purpose of study in schools, universities or other educational establishments.

20. Aviation gasoline, that is to say, motor spirit—

(a) falling under tariff heading number 27.10 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972; and

(b) having an octane rating of 100 or more determined on the Research Method.

21. All such goods relating to the heading “Containers” (other than such goods imported as raw materials) as are described in item 16 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.

22. Oats that the Commissioner of Customs and Excise is satisfied are imported for use solely in the manufacture of cereal foods.

23.—(1) Parts and accessories for the following, if the Commissioner of Customs and Excise is satisfied that such parts and accessories are of a kind not manufactured in Jamaica—

(a) motor cars;
(b) motor cycles;
(c) bicycles;
(d) motor tractors, excluding motor tractors not designed for use wholly or mainly on roads;
(e) trailers for motor tractors as provided in paragraph (d);
(f) trucks;
(g) motor chassis fitted with engine and with or without cab; and
(h) any other mechanically propelled vehicle (except an invalid carriage) that is not mentioned in this item and that—
   (i) is intended or adapted for use on roads; and
   (ii) is constructed or adapted for the carriage of goods or passengers or both.

(2) In this item—

(a) reference to parts and accessories in relation to the goods specified is a reference to such parts and accessories relating thereto (excluding tyres, inner tubes and accumulators) as fall under Chapter 87 of the First Schedule to the Customs Tariff (Revision) Resolution, 1972, and under such other chapters and tariff heading numbers of that Schedule as the Commissioner of Customs and Excise is satisfied relates to such goods; and
(b) reference to "invalid carriage", "motor cars", "motor cycles", "motor tractors", "trailers" and "trucks", respectively, is a reference to those expressions as defined, respectively, in section 11 of the Road Traffic Act.

24. Articles imported or taken out of bond for the use of the Governor-General or his household.

25. Any article or device (or any part or accessory thereof) that the Commissioner of Customs and Excise is satisfied is, or is intended to be, for medical reasons—

(a) implanted in the human body; or

(b) worn or carried on the human body,

and is designed or adapted to correct, compensate for or prevent bodily defect or disability.

26. Invalid carriages.

27. Machinery and parts therefor which the Commissioner of Customs and Excise is satisfied are imported for use solely in the manufacture of goods for export.

28. Any of the following which the Commissioner of Customs and Excise is satisfied are imported for use wholly or mainly for the transportation of goods—

(a) motor tractors, as defined in section 11 of the Road Traffic Act, excluding motor tractors not designed for use wholly or mainly on roads;

(b) trailers for motor tractors, excluding trailers for motor tractors not designed for use wholly or mainly on roads;

(c) trucks, as defined in section 11 of the Road Traffic Act, excluding buses, other passenger vehicles commonly known as minibuses, motor vehicles constructed to carry a load or passengers or both and commonly known as station wagons; and

(d) motor chassis fitted with engine and with or without cab, subject to the condition that the truck or motor chassis, as the case may be, shall not, within three years from the date of purchase, be converted or modified into such vehicles as are, pursuant to paragraph (c), excluded from exemption.

29. Motor cars, as defined in section 11 of the Road Traffic Act—

(a) that are designed to be used with petrol and have an engine capacity not exceeding 2000 c.c.; or

(b) that are designed to be used with diesel fuel and have an engine capacity not exceeding 2200 c.c.

[The inclusion of this page is authorized by L.N. 90/1993]
30. The following goods which the Commissioner of Customs and Excise is satisfied are imported for use solely for agricultural or horticultural purposes—
   (a) insecticides;
   (b) fungicides;
   (c) herbicides.

31. Goods that the Commissioner of Customs and Excise is satisfied are imported solely for use by a person declared to be a recognized bauxite producer or a recognized alumina producer under the Bauxite and Alumina Industries (Encouragement) Act.

32. Goods imported as raw materials for use solely in the manufacture of the following—

<table>
<thead>
<tr>
<th>Tariff Heading No.</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>2807.002</td>
<td>Sulphuric acid other than for chemical analysis.</td>
</tr>
<tr>
<td>2833.001</td>
<td>Aluminium sulphate.</td>
</tr>
<tr>
<td>2804.40</td>
<td>Oxygen</td>
</tr>
<tr>
<td>2804.30</td>
<td>Nitrogen</td>
</tr>
<tr>
<td>2804.10 (i)</td>
<td>Hydrogen and rare gases.</td>
</tr>
<tr>
<td>2804.20 (i)</td>
<td></td>
</tr>
<tr>
<td>2807.001</td>
<td>Sulphuric acid for chemical analysis;</td>
</tr>
<tr>
<td>2807.003</td>
<td>Oleum</td>
</tr>
<tr>
<td>2807.001 (ii)</td>
<td></td>
</tr>
<tr>
<td>2807.003 (ii)</td>
<td></td>
</tr>
<tr>
<td>40.11</td>
<td>New pneumatic tyres for tractors.</td>
</tr>
<tr>
<td>Ex 40.13</td>
<td>Inner tubes for tractors.</td>
</tr>
<tr>
<td>44.12</td>
<td>Plywood (including doorskins).</td>
</tr>
</tbody>
</table>
| 48.20              | Registers, exercise books, note books, memorandum blocks, order books, receipt books,
                      | diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery
                      | of paper or paper-board; sample and other albums and book covers, of paper or paper-board. |
| Ex 73.14           | Wire netting.                                                                         |
| 8201.10            | Spades and shovels.                                                                   |
| 8201.304           | Rakes                                                                                 |
| Ex 82.11 (ii)      | Knives and cutting blades, serrated or not (including pruning knives) other than knives
                      | falling within Heading No. 82.08 and blades thereof.                                  |
| 84.07              | Internal combustion piston engines, complete, for motor vehicles.                     |
| 84.09              | Internal combustion piston engine blocks for motor vehicles.                          |
| Ex Ch. 87          | Tractors for use in agriculture (under 40 H.P.).                                      |

[The inclusion of this page is authorized by L.N. 90/1993]
<table>
<thead>
<tr>
<th>Tariff Heading No.</th>
<th>Description of Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ex Ch. 87</td>
<td>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of Heading No. 87.11).</td>
</tr>
<tr>
<td>Ex Ch. 87</td>
<td>Special purpose motor lorries and vans (such as breakdown lorries, fire engines, fire escapes, road sweeper lorries, spraying lorries, etc., workshops and mobile radiological units), but not including the motor vehicles of Heading No. 87.02 to 87.04.</td>
</tr>
<tr>
<td>Ex Ch. 87</td>
<td>Chassis fitted with engines for the motor vehicles falling within Heading Nos. 87.01 to 87.05.</td>
</tr>
<tr>
<td>Ex Ch. 87</td>
<td>Motor Cycles.</td>
</tr>
<tr>
<td>Ex Ch. 87</td>
<td>Cycles not motorized.</td>
</tr>
<tr>
<td>Ex Ch. 87</td>
<td>Trailers and semi-trailers for the transport of goods, complete.</td>
</tr>
<tr>
<td>Ex 96.09</td>
<td>Chalk.</td>
</tr>
</tbody>
</table>

The following goods and any other goods approved from time to time by the Minister which the Commissioner of Customs and Excise is satisfied are intended for use solely for agricultural or horticultural purposes—

Crawler type tractors, wheel type tractors, walking type tractors, back hoes, draglines, loaders, mistblowers, motor mowers, plough, harrows, subsoilers, rippers, roto-tillers, seed planters, transplanters, fertilizer spreaders, cultivators, ditches, land levellers, boom sprayers, ridders, power augers, sickle mowers, rotary mowers, brush cutters, power saws, combine reapers, pull type reapers, thresher, hullers, feed grinding mills, boilers, crimpers, rakes, trailers, dusters, feed mixers, irrigation equipment including portable pump and engine, deepwell pump and engine, tractor power winch. All spare parts for the articles listed above.

Medical goods (including dental, surgical and diagnostic equipment and X-Ray films) which the Commissioner of Customs and Excise is satisfied are intended for use solely by private hospitals (including veterinary hospitals) approved for the purposes of Item 32 of the Second Schedule to the Customs Tariff (Revision) Resolution, 1972.

33. Goods that the Commissioner of Customs and Excise is satisfied are imported for use solely as raw materials in the manufacture or processing of any goods, pursuant to a licence granted under the Excise Duty Act or a certificate of registration granted to a registered taxpayer under the General Consumption Tax Act.

34. Newsprint which the Commissioner of Customs and Excise is satisfied is imported for use solely as raw material in the manufacture of goods other than those goods specified in Item 19 of this Appendix.
35. Tyre carcasses shown to the satisfaction of the Commissioner of Customs and Excise to be imported for use solely in the tyre treading industry.

36. Parts and accessories for the goods specified in sub-paragraph (a) to (h) of paragraph (1) of item 23 of this Appendix, where the Commissioner of Customs and Excise is satisfied that such parts and accessories are of a kind manufactured in Jamaica and are intended for use in, or are normally used wholly or mainly in, or in connection with—
   (a) the manufacture or production of goods for commercial purposes;
   (b) the rendering of services by a body of persons, whether incorporated or not; or
   (c) the practice of any profession, trade or craft or the carrying on of any business by an individual,
and the provisions of item 23 (2) of this Appendix shall apply in respect of this item.

37. Goods including building and construction materials imported into the Island (not being goods imported as raw material, in connection with paragraph (a) hereunder, fuel, food of any description, cosmetics and toilet preparations of any description, motor vehicles as defined in the Road Traffic Act and parts therefor) that the Commissioner of Customs and Excise is satisfied are primarily intended for use in or normally used wholly or mainly in or in connection with—
   (a) the manufacture or production of tangible moveable property for commercial purposes; or
   (b) the manufacture or production of tangible immovable property whether or not for commercial purposes; or
   (c) the rendering of services by any person; or
   (d) the practice of any profession, trade or craft or the carrying out of any business by an individual.

38. Goods as follows—
   Blackeye Peas fresh or chilled—ex Tariff Heading No. 07.08
   Cucumbers fresh or chilled—ex Tariff Heading No. 07.07
   Vegetables (other than potatoes, tomatoes, alliaceous vegetables, peas and beans, currants, beets, sweet peppers, cabbages, okra, cucumbers, pumpkins, lettuce) fresh or chilled—ex Tariff Heading No. 07.09
   Blackeye Peas (whether or not cooked) in packages of a kind sold by retail—ex Tariff Heading No. 07.10
   Vegetables other than carrots and stringbeans (whether or not cooked) preserved by freezing in packages of a kind sold by retail—ex Tariff Heading No. 07.10
   Blackeye Peas not in packages of a kind sold by retail—ex Tariff Heading No. 07.10

[The inclusion of this page is authorized by L.N. 90/1993]
Peas other than pigeon peas and blackeye peas not in packages of a kind sold by retail—ex Tariff Heading No. 07.10
Shredded or powdered vegetables—ex Tariff Heading No. 0712.00
Blackeye Peas dried, shelled—ex Tariff Heading No. 0712.00
Pears and Quinces—ex Tariff Heading No. 08.08
Garlic fresh or chilled—ex Tariff Heading No. 07.03
Other alliaceous vegetables—ex Tariff Heading No. 07.03
Beets fresh or chilled—ex Tariff Heading No. 07.08
Okra—ex Tariff Heading No. 07.08
Peas other than pigeon peas and blackeye peas (whether or not cooked) in packages of a kind sold by retail—ex Tariff Heading No. 07.10
Beets (whether or not cooked) in packages of a kind sold by retail—ex Tariff Heading No. 07.10
Beets (whether or not cooked) not in packages of a kind sold by retail—ex Tariff Heading No. 07.10
Garlic provisionally preserved in brine, in sulphur water or in other preservative solution—ex Tariff Heading No. 07.11
Olives and Capers provisionally preserved in brine, in sulphur water or in other preservative solution—ex Tariff Heading No. 07.11
Shredded or powdered vegetables other than those used in the preparation of soups or as flavouring materials—ex Tariff Heading No. 0712.00
Lima Beans dried, shelled, whether or not skinned or split—ex Tariff Heading No. 07.13
Navy Beans or Michigan Pea Beans dried, shelled, whether or not skinned or split—ex Tariff Heading No. 07.13
Beans other than red kidney beans, lima beans, navy beans or Michigan pea, beans dried, shelled, whether or not skinned or split—ex Tariff Heading No. 07.13
Split Peas dried, shelled—ex Tariff Heading No. 07.13
Peas other than pigeon peas, split peas or blackeye peas dried, shelled, whether or not skinned or split—ex Tariff Heading No. 07.13
Dried leguminous vegetables other than peas and beans, shelled, whether or not skinned or split—ex Tariff Heading No. 07.13
Grapes dried—ex Tariff Heading No. 08.06
Stone Fruit fresh—ex Tariff Heading No. 0809.00 and 08.10
Vegetables other than onions, tomatoes and pickles in airtight containers—ex Tariff Heading No. 20.01
Vegetables other than onions, tomatoes, and pickles not in airtight containers—ex Tariff Heading No. 20.01
Peas and Beans prepared or preserved otherwise than by vinegar or acetic acid—ex Tariff Heading No. 20.05
Vegetables other than tomatoes, tomato paste, peas and beans preserved or prepared otherwise than by vinegar or acetic acid, in airtight containers—ex Tariff Heading Nos. 20.03 to 20.05
Vegetables other than tomatoes, tomato paste, peas and beans preserved or prepared otherwise than by vinegar or acetic acid, not in airtight containers—ex Tariff Heading Nos. 20.03 to 20.05
Nuts other than ground nuts, roasted—ex Tariff Heading No. 20.08
Ackee otherwise prepared or preserved—ex Tariff Heading No. 20.08
Tomato juice—ex Tariff Heading No. 20.09
Vegetable juices other than those listed in Appendix A—ex Tariff Heading No. 20.09
Canned Corn—ex Tariff Heading No. 20.04
Frozen Corn—ex Tariff Heading No. 20.04
Peanut Butter—ex Tariff Heading No. 20.08
Berries fresh—ex Tariff Heading No. 08.10
Fruit preserved by freezing, containing added sugar—ex Tariff Heading No. 08.11
Fruit-Peel other than citrus and parts of plant preserved by sugar—ex Tariff Heading No. 20.06
Other Jams, Fruit, Jellies, Marmalade, Fruit Puree and fruit pastes of citrus—ex Tariff Heading No. 20.07
Mango Pulp—ex Tariff Heading No. 20.07
Other Jams, Jellies, Marmalade, Fruit Puree and Fruit Pastes not of citrus—ex Tariff Heading No. 20.07
Mangoes prepared or preserved—ex Tariff Heading No. 20.08
Grapefruit prepared or preserved—ex Tariff Heading No. 20.08
Fruit other than mangoes, pineapples, grapefruit, oranges, prunes, ackees otherwise prepared or preserved—ex Tariff Heading No. 20.08
Fruit Juices other than orange, grapefruit, lime—ex Tariff Heading No. 20.09
Grape Juice—ex Tariff Heading No. 20.09
Apple Juice—ex Tariff Heading No. 20.09
Fruit Juices other than Citrus, Pineapple, Grape, Apple—ex Tariff Heading No. 20.09
Mixed Juices other than Grapefruit, Orange and Pineapple-based juices—ex Tariff Heading No. 20.09
Chicken Paste (Comminuted Chicken)
Fresh Bellies (Pork Products)
Salami
Bologna
Pepperoni

[The inclusion of this page is authorized by L.N. 3/2002]
Onions preserved and not for immediate consumption—ex Tariff Heading No. 07.11
Onions prepared or preserved in vinegar (acetic acid)—ex Tariff Heading No. 20.01
Other Onions
Other Potato and Potato products
Pickles in airtight containers—ex Tariff Heading No. 20.01
Pickles not in airtight containers—ex Tariff Heading No. 20.01
Fruit prepared or preserved by vinegar or acetic acid—ex Tariff Heading No. 20.01
Citrus Peel preserved by sugar—ex Tariff Heading No. 20.06
Marmalade—ex Tariff Heading No. 20.07
Citrus Pulp—ex Tariff Heading No. 20.07
Pineapple Jam—ex Tariff Heading No. 20.07
Oranges prepared or preserved—ex Tariff Heading No. 20.08
Grapefruit Juice not concentrated—ex Tariff Heading No. 20.09
Lime Juice concentrated—ex Tariff Heading No. 20.09
Lime Juice not concentrated—ex Tariff Heading No. 20.09
Vegetables, other than tomatoes, onions, garlic, olives and capers provisionally preserved in brine, in sulphur water or in other preservative solution—ex Tariff Heading No. 07.11
Pigeon peas fresh or chilled—ex Tariff Heading No. 0708.001
Pigeon peas raw, cooked, frozen, not packed for retail—ex Tariff Heading No. 07.10
Tomato provisionally preserved—ex Tariff Heading No. 07.11
Pigeon Peas dried, shelled whether or not skinned or split—ex Tariff Heading No. 0713.003
Apples—ex Tariff Heading No. 0810.003
Tomatoes in airtight containers prepared or preserved by vinegar or acetic acid—ex Tariff Heading No. 20.01
Tomatoes not in airtight containers prepared or preserved by vinegar or acetic acid—ex Tariff Heading No. 20.01
Tomatoes in airtight containers prepared or preserved otherwise than by vinegar or acetic acid—ex Tariff Heading Nos. 20.02, 07.11
Tomatoes not in airtight containers prepared or preserved otherwise than by vinegar or acetic acid—ex Tariff Heading Nos. 20.02, 07.11
Tomato paste in airtight containers—ex Tariff Heading No. 20.02
Tomato paste not in airtight containers—ex Tariff Heading No. 20.02
Tomato sauce—ex Tariff Heading No. 2013.20
39.—(1) In lieu of the rate of additional stamp duty payable in respect of inward customs warrants pursuant to paragraph (c) of the provision of the Schedule headed CUSTOMS WARRANTS — ADHESIVE STAMPS MAY BE USED and Parts I and II of Appendix A, goods specified in the list hereunder shall be exempt from such duty if the Commissioner of Customs and Excise is satisfied that—

(a) the goods are imported solely for use as raw materials in the manufacture or processing of other goods; and

(b) there is in force in relation to those goods a prescribed certificate.

(2) Notwithstanding section 30D (2), the relevant Minister may, from time to time by order published in the Gazette, amend the list hereunder, so, however, that such amendment shall not include any goods which are not specified in paragraph (c) of the provision of the Schedule headed CUSTOMS WARRANTS—ADHESIVE STAMPS MAY BE USED or Part I or Part II of Appendix A.

(3) In this Item—

“prescribed certificate” means a certificate issued by—

(a) the Permanent Secretary in the Ministry responsible for agriculture in relation to—

(i) goods specified in paragraph (c) of the provision of the Schedule headed “CUSTOMS WARRANTS—ADHESIVE STAMPS MAY BE USED”;

(ii) goods specified in Part I of Appendix A;

(iii) corn and soya beans specified in Part II of Appendix A;

(b) the Permanent Secretary in the Ministry responsible for industry, in relation to goods specified in Part II of Appendix A, excluding corn and soya beans;

“relevant Minister” means in relation to the Minister—

(a) responsible for agriculture—

(i) goods specified in paragraph (c) of the provision of the Schedule headed “CUSTOMS WARRANTS—ADHESIVE STAMPS MAY BE USED”;

(ii) goods specified in Part I of Appendix A;

(iii) corn and soya beans specified in Part II of Appendix A;

[The inclusion of this page is authorized by L.N. 128/2016]
(b) responsible for industry, goods specified in Part II of Appendix A, excluding corn and soya beans.

Goods

Apple concentrate
Beef fat
Cashew nuts
Cherries
Chicken paste
Chicory
Corn, sweet, shelled
Dehydrated vegetables (a mixed product) for manufacture of dried noodle soups
Fixed vegetable oils, fluid or solid, crude, refined or purified, namely—
   (a) Margarine blend for the manufacture of margarine and shortening;
   (b) Alkali Refined Soya Bean Oil, Linseed Oil, Safflower Oil and Tall Oil Fatty Acid for the manufacture of alkyd resin, paints and primers.
Fresh trimmed pig bellies with spare ribs
Fresh pork legs for the making of hams
Fruit chemicals
Garlic powder
Granulated Onion for the manufacture of powdered seasoning for meat and chicken
Grape Juice concentrate
Green peas
Hydrolized vegetable protein
Lima beans
Mixed vegetables
Navy beans
Oils and fats, crude or solid, for further refining
Onions for the manufacture of sauce
Passion fruit concentrate

[The inclusion of this page is authorized by L.N. 128/2016]
Pea beans
Peach concentrate
Peanuts
Pineapple concentrate
Pine concentrate
Potato starch
Raspberry concentrate
Refined sugar
Soya Bean, food grade
Strawberry concentrate
Tomato paste
Yellow corn grits for the manufacture of cornflakes.

40.—(1) Subject to paragraph (3), goods which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer as raw materials, intermediate goods, consumables or packaging materials for direct use by that taxpayer in the production of primary products or the manufacture of goods, are eligible for exemption under this item.

(2) Subject to paragraph (3), non-consumer goods which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer primarily for use by other taxpayers in the production of primary products or the manufacture of goods, are eligible for exemption under this item.

(3) Goods that are listed in the Table at the end of this item are not eligible for exemption of customs warrants inward therefor from additional stamp duty under this item.

(4) For the purposes of this item—

"consumables" means materials (excluding lubricating oils or fuel oil for use in internal combustion engines) and articles consumed or expended by a taxpayer directly in the process of the production of primary products or the manufacture of goods;

"Intermediate goods" means goods which have been transformed from their natural state by being worked or processed, but which have to undergo further working or be incorporated along with some other goods or material in the production of primary products or the manufacture of goods; "manufacture of goods" means:

[The inclusion of this page is authorized by L.N. 128/2016]
(a) the production of goods in Jamaica by means of a process of manufacture, but does not include the production of goods which result from a process that consists primarily of any one or more of the following:

(i) dividing (including cutting), purifying, drying, mixing, sorting, packaging, branding, testing or applying any other similar process to a product, produce or material that is acquired in bulk so as to prepare that product, produce or material for sale or distribution, or any combination of such processes;

(ii) applying methods of preservation or maturation or other similar treatment to any foodstuffs or any combination of such processes;

(iii) cooking, baking or otherwise preparing food or drink for human consumption which is intended to be consumed at or about the time it is prepared, whether or not in the building or structure in which it is prepared, or whether or not in the building to which it is delivered after being prepared;

(iv) improving or altering any articles or materials without making a change in their character; or

(v) repairing, refurbishing, reconditioning, restoring or other similar processing of any articles or materials, or any combination of such processes; or

(b) the production of goods in Jamaica that the Commissioner of Customs determines are produced by a process which results in the transformation of the raw material, or intermediate goods, used in the process (hereinafter referred to as “production inputs”) into goods that are new or distinct, having regard to their name, use or character (including where the goods produced possess unique physical, chemical, technological, legal or commercial characteristics) when compared to the production inputs used;

[The inclusion of this page is authorized by L.N. 128/2016]
"non-consumer goods" means goods which, by their character or design, are unsuited for final consumption and are solely suited for direct use or consumption in the production of primary products or the manufacture of goods;

"packaging materials" means materials used to contain, protect, identify, preserve or display primary products or manufactured goods;

"production of primary products" means the production (whether by means of cultivation, growth, breeding or rearing or otherwise) of—

(a) agricultural crops, livestock, poultry or dairy products in the course of conducting farming operations;

(b) products directly derived from apiculture operations;

(c) timber and other tree products in the course of conducting forestry operations;

(d) seeds, flowers, shrubs, herbs and other plants in the course of conducting horticultural operations; or

(e) fish and other freshwater and marine organisms in the course of conducting aquaculture operations;

"raw materials" means natural or primary goods which have not been worked or processed but the preservation of which is ensured during transportation or storage so that their original characteristics are unaltered or remain substantially unaltered.

### TABLE

**LIST OF GOODS THAT WOULD OTHERWISE BE INCLUDED UNDER THIS ITEM, BUT FOR WHICH CUSTOMS WARRANTS INWARDS ARE INELIGIBLE FOR EXEMPTION FROM ADDITIONAL STAMP DUTY**

<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0201 00.00.00</td>
<td>Meat of bovine animals, fresh or chilled.</td>
</tr>
<tr>
<td>0201 10.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0201 30.90.90</td>
<td>Meat of Bovine Animals, nesoi, fresh or chilled.</td>
</tr>
<tr>
<td>0202 00.00.00</td>
<td>Meat of bovine animals, frozen.</td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 128/2016]
<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0202 10.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0202 30.90.90</td>
<td>Cuts of meat of bovine animals, frozen or nesoi.</td>
</tr>
<tr>
<td>0203 00.00.00</td>
<td>Meat of swine, fresh, chilled or frozen.</td>
</tr>
<tr>
<td>0203 11.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0203 12.00.00</td>
<td>Hams, shoulders and cuts thereof with bone in.</td>
</tr>
<tr>
<td>0203 19.00.00</td>
<td>Other.</td>
</tr>
<tr>
<td>0203 21.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0203 22.00.00</td>
<td>Hams, shoulders and cuts thereof with bone in.</td>
</tr>
<tr>
<td>0203 29.00.00</td>
<td>Other.</td>
</tr>
<tr>
<td>0204 00.00.00</td>
<td>Meat of sheep or goats, fresh, chilled or frozen.</td>
</tr>
<tr>
<td>0204 10.00.00</td>
<td>Carcasses and half-carcasses of lamb, fresh or chilled.</td>
</tr>
<tr>
<td>0204 21.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0204 22.00.00</td>
<td>Other cuts with bone in.</td>
</tr>
<tr>
<td>0204 23.00.00</td>
<td>Boneless.</td>
</tr>
<tr>
<td>0204 30.00.00</td>
<td>Carcasses and half-carcasses of lamb, frozen.</td>
</tr>
<tr>
<td>0204 41.00.00</td>
<td>Carcasses and half-carcasses.</td>
</tr>
<tr>
<td>0204 42.00.00</td>
<td>Other cuts with bone in.</td>
</tr>
<tr>
<td>0204 43.00.00</td>
<td>Boneless.</td>
</tr>
<tr>
<td>0204 50.00.00</td>
<td>Meat of goats.</td>
</tr>
<tr>
<td>0207 00.00.00</td>
<td>Meat and edible offal, of the poultry of heading 01.05, fresh.</td>
</tr>
<tr>
<td>0207 11.00.00</td>
<td>Not cut in pieces, fresh or chilled</td>
</tr>
<tr>
<td>0207 12.00.00</td>
<td>Not cut in pieces, frozen</td>
</tr>
<tr>
<td>0207 13.00.00</td>
<td>Cuts and offal, fresh or chilled:</td>
</tr>
<tr>
<td>0207 13.00.00</td>
<td>Poultry cut i.e., chicken leg quarters, chicken legs, thighs and drums;</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
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<tbody>
<tr>
<td>0207 13.00.20</td>
<td>Chicken wings, fresh or chilled</td>
</tr>
<tr>
<td>1207 14.00.00</td>
<td>Cuts and offal, frozen;</td>
</tr>
<tr>
<td>0207 14.20.00</td>
<td>Wings</td>
</tr>
<tr>
<td>0207 14.90.10</td>
<td>Poultry cut i.e., chicken leg quarters, chicken legs, thighs and</td>
</tr>
<tr>
<td>0267 24.00.00</td>
<td>Not cut in pieces, fresh or chilled</td>
</tr>
<tr>
<td>0207 25.00.00</td>
<td>Not cut in pieces, frozen</td>
</tr>
<tr>
<td>0207 26.00.00</td>
<td>Cuts and offal, fresh or chilled:</td>
</tr>
<tr>
<td>0207 26.00.00</td>
<td>Turkey drumsticks, fresh or chilled</td>
</tr>
<tr>
<td>0207 26.00.20</td>
<td>Turkey wings, fresh or chilled</td>
</tr>
<tr>
<td>0207 27.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0207 27.90.10</td>
<td>Turkey drumsticks, frozen</td>
</tr>
<tr>
<td>0210 00.00.00</td>
<td>Meat and edible meat offal, salted in brine, dried or smoked:</td>
</tr>
<tr>
<td>0210 11.00.00</td>
<td>Hams, shoulders and cuts thereof, with bone in</td>
</tr>
<tr>
<td>0210 12.00.00</td>
<td>Bellies (streaky) and cuts thereof:</td>
</tr>
<tr>
<td>0210 12.10.00</td>
<td>Bacon</td>
</tr>
<tr>
<td>0210 12.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0210 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0210 19.10.00</td>
<td>Salted or in brine:</td>
</tr>
<tr>
<td>0210 19.10.90</td>
<td>Other meat and edible offal of swine salted or in brine.</td>
</tr>
<tr>
<td>0210 19.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0210 19.90.10</td>
<td>Meat of swine, smoked</td>
</tr>
<tr>
<td>0210 19.90.20</td>
<td>Meat of swine naturally dried</td>
</tr>
<tr>
<td>0210 19.90.30</td>
<td>Meat of swine artificially dried</td>
</tr>
<tr>
<td>0210 20.00.00</td>
<td>Meat of bovine animals:</td>
</tr>
<tr>
<td>0210 20.10.00</td>
<td>Salted or in brine</td>
</tr>
<tr>
<td>0402 00.00.00</td>
<td>Milk and cream, concentrated or containing added sugar or</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0402 91.00.00</td>
<td>Not containing added sugar or other sweetening matter:</td>
</tr>
<tr>
<td>0402 91.00.10</td>
<td>Evaporated Milk: (Unsweetened Condensed)</td>
</tr>
<tr>
<td>0402 99.00.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0402 99.10.00</td>
<td>Condensed milk:</td>
</tr>
<tr>
<td>0402 99.10.10</td>
<td>Sweetened Evaporated Milk</td>
</tr>
<tr>
<td>0402 99.10.20</td>
<td>Other Condensed Milk</td>
</tr>
<tr>
<td>0403 00.00.00</td>
<td>Buttermilk, curdled milk and cream, yogurt, kefir and other fermented or acidified milk and cream, whether or not</td>
</tr>
<tr>
<td>0403 10.00.00</td>
<td>Yogurt</td>
</tr>
<tr>
<td>0407 00.00.00</td>
<td>Birds’ eggs, in shell, fresh, preserved or cooked.</td>
</tr>
<tr>
<td>0407 00.30.00</td>
<td>Other fresh eggs</td>
</tr>
<tr>
<td>0407 00.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0408 00.00.00</td>
<td>Birds’ eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise</td>
</tr>
<tr>
<td>0400 11.00.00</td>
<td>Dried</td>
</tr>
<tr>
<td>0408 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0408 91.00.00</td>
<td>Dried</td>
</tr>
<tr>
<td>0488 99.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0703 00.00.00</td>
<td>Onions, shallots, garlic, leeks and other alliaceous vegetables</td>
</tr>
<tr>
<td>0703 10.10.00</td>
<td>Onions and shallots.</td>
</tr>
<tr>
<td>0703 10.10.00</td>
<td>Onions</td>
</tr>
<tr>
<td>0703 10.20.00</td>
<td>Stallot (eschallots)</td>
</tr>
<tr>
<td>0704 00.00.00</td>
<td>Cabbages, cauliflowers, kohlrabi, kate and similar edible</td>
</tr>
<tr>
<td>0704 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0704 90.10.00</td>
<td>Cabbages</td>
</tr>
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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
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<tbody>
<tr>
<td>0704 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0705 00.00.00</td>
<td>Lettuce (Lactueastavia) and chicory (Chichorium spp.), fresh</td>
</tr>
<tr>
<td>0705 11.00.00</td>
<td>Cabbage lettuce (head lettuce)</td>
</tr>
<tr>
<td>0705 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0705 29.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0706 00.00.00</td>
<td>Carrots, turnips, salad beetroot, satisfy, celeriac, radishes and</td>
</tr>
<tr>
<td>0706 10.00.00</td>
<td>Carrots and turnips:</td>
</tr>
<tr>
<td>0706 10.10.00</td>
<td>Carrots</td>
</tr>
<tr>
<td>0706 10.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0706 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0706 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0708 00.00.00</td>
<td>Leguminous vegetables, shelled or unshelled, fresh or chilled</td>
</tr>
<tr>
<td>0708 10.00.00</td>
<td>Pens (PisumSativum);</td>
</tr>
<tr>
<td>0708 10.10.00</td>
<td>Pigeon peas</td>
</tr>
<tr>
<td>0708 10.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0708 20.00.00</td>
<td>Beans (Vignaspp, Phaseolus spp.);</td>
</tr>
<tr>
<td>0708 20.10.00</td>
<td>String beans</td>
</tr>
<tr>
<td>0708 90.00.00</td>
<td>Other leguminous vegetables:</td>
</tr>
<tr>
<td>0708 90.00.10</td>
<td>Red Kidney beans, fresh or chilled</td>
</tr>
<tr>
<td>0708 90.00.90</td>
<td>Leguminous vegetables nesoi, fresh or chilled</td>
</tr>
<tr>
<td>0709 60.00.00</td>
<td>Fruits of the genus Capsicum or of the genus</td>
</tr>
<tr>
<td>0709 60.10.00</td>
<td>Sweet peppers</td>
</tr>
<tr>
<td>0709 90.00.00</td>
<td>'Other</td>
</tr>
<tr>
<td>0709 90.30.00</td>
<td>Pumpkins</td>
</tr>
<tr>
<td>0710 00.00.00</td>
<td>Vegetables (uncooked or cooked by steaming or boiling in)</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0710 22.00.00</td>
<td>Beans (Vigna spp., Phaseolus spp.):</td>
</tr>
<tr>
<td>0710 22.10.00</td>
<td>String beans, for use in industry;</td>
</tr>
<tr>
<td>0710 22.10.10</td>
<td>String beans, uncooked and frozen, for use in industry</td>
</tr>
<tr>
<td>0710 22.10.20</td>
<td>String beans, cooked and frozen, for use in industry</td>
</tr>
<tr>
<td>0719 22.20.00</td>
<td>Other beans for use in industry:</td>
</tr>
<tr>
<td>0710 22.20.10</td>
<td>Other beans, uncooked and frozen, nesoi</td>
</tr>
<tr>
<td>0710 22.20.20</td>
<td>Other beans, cooked and frozen, nesoi.</td>
</tr>
<tr>
<td>0710 80.30.00</td>
<td>Carrots, for use in industry:</td>
</tr>
<tr>
<td>0710 80.30.10</td>
<td>Carrots uncooked and frozen</td>
</tr>
<tr>
<td>0710 80.40.00</td>
<td>Carrots, other:</td>
</tr>
<tr>
<td>0710 80.40.10</td>
<td>Carrots, nesoi, uncooked and frozen</td>
</tr>
<tr>
<td>0710 80.40.20</td>
<td>Carrots, nesoi, cooked and frozen</td>
</tr>
<tr>
<td>0712 00.00.00</td>
<td>Dried vegetables, whole, cut, sliced, broken or in powder, but</td>
</tr>
<tr>
<td>0712 20.00.00</td>
<td>Onions:</td>
</tr>
<tr>
<td>0712 20.00.20</td>
<td>Onions naturally dried</td>
</tr>
<tr>
<td>0712 20.00.30</td>
<td>Onions naturally dried</td>
</tr>
<tr>
<td>0712 90.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0712 90.90.20</td>
<td>Other Vegetables, naturally dried, nesoi</td>
</tr>
<tr>
<td>0712 90.90.30</td>
<td>Other Vegetables, naturally dried, nesoi</td>
</tr>
<tr>
<td>0713 00.00.00</td>
<td>Dried leguminous vegetables, shelled, whether or not skinned or</td>
</tr>
<tr>
<td>0713 10.00.00</td>
<td>Peas (Pisum Sativum):</td>
</tr>
<tr>
<td>0713 10.10.00</td>
<td>Pigeon peas</td>
</tr>
<tr>
<td>0713 33.00.00</td>
<td>Kidney beans, including white pea beans (Phaseolus vulgaris):</td>
</tr>
<tr>
<td>0713 33.10.00</td>
<td>Red Kidney beans</td>
</tr>
<tr>
<td>0713 90.10.00</td>
<td>All leguminous vegetables for sowing:</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0713 90.10.10</td>
<td>Red Kidney Beans, dried and shelled for sowing</td>
</tr>
<tr>
<td>0713 90.10.20</td>
<td>Pigeon Peas, dried, shelled for sowing</td>
</tr>
<tr>
<td>0803 00.00.00</td>
<td>Bananas, including plantains fresh or dried</td>
</tr>
<tr>
<td>0803 00.10.00</td>
<td>Bananas, fresh</td>
</tr>
<tr>
<td>0803 00.20.00</td>
<td>Plantains, fresh</td>
</tr>
<tr>
<td>0803 00.30.00</td>
<td>Bananas and plantains, dried:</td>
</tr>
<tr>
<td>0803 00.30.10</td>
<td>Bananas and plantains naturally dried</td>
</tr>
<tr>
<td>0803 00.30.20</td>
<td>Bananas and plantains artificially dried</td>
</tr>
<tr>
<td>0804 00.00.00</td>
<td>Dates, figs, pineapples, avocados, guavas, mangoes and</td>
</tr>
<tr>
<td>0804 30.00.00</td>
<td>Pineapples:</td>
</tr>
<tr>
<td>0804 30.00.10</td>
<td>Pineapples fresh or naturally dried</td>
</tr>
<tr>
<td>0804 30.00.20</td>
<td>Pineapples artificially dried</td>
</tr>
<tr>
<td>0804 40.00.00</td>
<td>Avocados:</td>
</tr>
<tr>
<td>0804 40.00.10</td>
<td>Avocados, fresh or naturally dried</td>
</tr>
<tr>
<td>0804 40.00.20</td>
<td>Avocados, artificially dried</td>
</tr>
<tr>
<td>0804 50.20.00</td>
<td>Mangoes:</td>
</tr>
<tr>
<td>0804 50.20.10</td>
<td>Mangoes, artificially dried or fresh</td>
</tr>
<tr>
<td>0804 50.20.20</td>
<td>Mangoes, artificially dried</td>
</tr>
<tr>
<td>0805 00.00.00</td>
<td>Citrus fruit, fresh or dried</td>
</tr>
<tr>
<td>0805 10.00.00</td>
<td>Oranges:</td>
</tr>
<tr>
<td>0805 10.00.10</td>
<td>Oranges, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 10.00.20</td>
<td>Oranges, artificially dried</td>
</tr>
<tr>
<td>0805 20.00.00</td>
<td>Mandarins (including tangerines and satsumes), clementines</td>
</tr>
<tr>
<td>0805 20.10.00</td>
<td>Ugli fruit:</td>
</tr>
<tr>
<td>0805 20.10.10</td>
<td>Ugli fruit, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 20.10.20</td>
<td>Ugli fruit, artificially dried</td>
</tr>
<tr>
<td>0805 20.20.00</td>
<td>Ortaniques:</td>
</tr>
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<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>0805 20.20.10</td>
<td>Ortaniques, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 20.20.20</td>
<td>Ortaniques, artificially dried</td>
</tr>
<tr>
<td>0805 20.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0805 20.90.10</td>
<td>Citrus hybrid fruits, nesoi, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 20.90.20</td>
<td>Citrus hybrid fruits, nesoi, artificially dried</td>
</tr>
<tr>
<td>0805 40.00.00</td>
<td>Grapefruit, including pomelos:</td>
</tr>
<tr>
<td>0805 40.00.10</td>
<td>Grapefruit, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 40.00.20</td>
<td>Grapefruit, artificially dried</td>
</tr>
<tr>
<td>0805 50.00.00</td>
<td>Lemons (Citrus limon, Citrus Limonum) and limes (Citrus)</td>
</tr>
<tr>
<td>0805 50.10.00</td>
<td>Lemons:</td>
</tr>
<tr>
<td>0805 50.10.10</td>
<td>Lemons, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 50.10.20</td>
<td>Lemons, artificially dried</td>
</tr>
<tr>
<td>0805 50.20.00</td>
<td>Limes:</td>
</tr>
<tr>
<td>0805 50.20.10</td>
<td>Limes, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 50.20.20</td>
<td>Limes, artificially dried</td>
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<tr>
<td>0805 90.00.00</td>
<td>Other.</td>
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<tr>
<td>0805 90.00.10</td>
<td>Citrus fruits, nesoi, fresh or naturally dried</td>
</tr>
<tr>
<td>0805 90.00.20</td>
<td>Citrus nesoi, artificially dried</td>
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<tr>
<td>0806 00.00.00</td>
<td>Grapes, fresh or dried</td>
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<tr>
<td>0806 10.00.00</td>
<td>Fresh</td>
</tr>
<tr>
<td>0807 00.00.00</td>
<td>Melons (including watermelons) and pawpaw (papayas), fresh</td>
</tr>
<tr>
<td>0807 11.00.00</td>
<td>Watermelons</td>
</tr>
<tr>
<td>0807 19.00.00</td>
<td>Other:</td>
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<td>0807 19.10.00</td>
<td>Cantaloupes</td>
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<tr>
<td>0807 19.20.00</td>
<td>Muskmelons</td>
</tr>
<tr>
<td>0807 19.90.00</td>
<td>Other</td>
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<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0807 20.00.00</td>
<td>Papaws (papayas)</td>
</tr>
<tr>
<td>0808 00.00.00</td>
<td>Apples, pears and quinces, fresh.</td>
</tr>
<tr>
<td>0808 10.00.00</td>
<td>Apples</td>
</tr>
<tr>
<td>0810 90.00.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0810 90.10.00</td>
<td>Sapodillas</td>
</tr>
<tr>
<td>0810 90.30.00</td>
<td>Passion fruit</td>
</tr>
<tr>
<td>0810 90.40.00</td>
<td>Soursop</td>
</tr>
<tr>
<td>0810 90.50.00</td>
<td>Breadfruit</td>
</tr>
<tr>
<td>0810 90.60.00</td>
<td>Carambolas</td>
</tr>
<tr>
<td>0810 90.70.00</td>
<td>Akee (ackee) (Blighiasapidakoenig)</td>
</tr>
<tr>
<td>0810 90.80.00</td>
<td>Christophine (Choyote)</td>
</tr>
<tr>
<td>0810 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0812 00.00.00</td>
<td>Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.</td>
</tr>
<tr>
<td>0812 10.00.00</td>
<td>Cherries</td>
</tr>
<tr>
<td>0812 90.00.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0812 90.10.00</td>
<td>- Pineapples</td>
</tr>
<tr>
<td>0812 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0813 00.00.00</td>
<td>Fruit, dried, other than that of headings 08.01 to 08.06:</td>
</tr>
<tr>
<td>0813 10.00.00</td>
<td>Apricots</td>
</tr>
<tr>
<td>0813 30.00.00</td>
<td>Apples</td>
</tr>
<tr>
<td>0813 40.00.00</td>
<td>Other fruit</td>
</tr>
<tr>
<td>0813 50.00.00</td>
<td>Mixtures of nuts or dried fruits of this Chapter</td>
</tr>
<tr>
<td>1202 00.00.00</td>
<td>Ground-nuts, not roasted or otherwise cooked, whether or not</td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 128/2016]
<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1202 10.00.00</td>
<td>In shell</td>
</tr>
<tr>
<td>1202 20.00.00</td>
<td>Shelled, whether or not broken:</td>
</tr>
<tr>
<td>1202 20.10.00</td>
<td>For sowing</td>
</tr>
<tr>
<td>1202 20.10.00</td>
<td>Ground-nuts for sowing/commercial purposes</td>
</tr>
<tr>
<td>1202 20.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>1208 00.00.00</td>
<td>Flours and meals of oil seeds or oleaginous fruits, other than</td>
</tr>
<tr>
<td>1208 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1208 90.10.00</td>
<td>Of ground-nuts:</td>
</tr>
<tr>
<td>1208 90.10.00</td>
<td>Meal of ground-nuts</td>
</tr>
<tr>
<td>1507 00.00.00</td>
<td>Soya-bean oil and its fractions, whether or not refined, but not</td>
</tr>
<tr>
<td>1507 10.00.00</td>
<td>Crude oil, whether or not degummed</td>
</tr>
<tr>
<td>1507 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1508 00.00.00</td>
<td>Ground-nut oil and its fractions, whether or not refined, but</td>
</tr>
<tr>
<td>1508 10.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1508 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1509 00.00.00</td>
<td>Olive oil and its fractions, whether or not refined, but not</td>
</tr>
<tr>
<td>1509 10.00.00</td>
<td>Virgin</td>
</tr>
<tr>
<td>1509 90.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1510 00.00.00</td>
<td>Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including</td>
</tr>
<tr>
<td>1510 00.10.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1510 00.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>1511 00.00.00</td>
<td>Palm oil and its fractions, whether or not refined, but not</td>
</tr>
<tr>
<td>1511 10.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1511 90.00.00</td>
<td>Other:</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1511 90.10.00</td>
<td>Palm stearin</td>
</tr>
<tr>
<td>1511 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>1512 00.00.00</td>
<td>Sunflower-seed, safflower or cotton-seed oil and fractions</td>
</tr>
<tr>
<td>1512 11.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1512 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1512 21.00.00</td>
<td>Crude oil, whether or not gossypol has been removed</td>
</tr>
<tr>
<td>0512 29.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0513 00.00.00</td>
<td>Coconut (cupral, pulin kernel or babassu oil and fractions)</td>
</tr>
<tr>
<td>0513 11.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>0513 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>0514 00.00.00</td>
<td>Rape, colza or mustard oil and fractions thereof, whether or</td>
</tr>
<tr>
<td>1514 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1514 91.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>0514 99.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1515 00.00.00</td>
<td>Other fixed vegetable fats and oils (including jojoba oil) and</td>
</tr>
<tr>
<td>1515 11.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1515 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1515 21.00.00</td>
<td>Crude oil</td>
</tr>
<tr>
<td>1515 29.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>1515 30.00.00</td>
<td>Castor oil and its fractions</td>
</tr>
<tr>
<td>0515 50.00.00</td>
<td>Sesame oil and its fractions</td>
</tr>
<tr>
<td>0515 90.00.00</td>
<td>Other:</td>
</tr>
<tr>
<td>1515 90.10.00</td>
<td>Tung oil and its fractions</td>
</tr>
<tr>
<td>0515 90.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>1601 00.00.00</td>
<td>Sausages and similar products, of meal, meat offal or blood;</td>
</tr>
<tr>
<td>1601 00.10.00</td>
<td>Chicken sausages, canned</td>
</tr>
</tbody>
</table>

[The inclusion of this page is authorized by L.N. 128/2016]
<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1601 00.10.00</td>
<td>Chicken sausages, canned</td>
</tr>
<tr>
<td>1601 00.20.00</td>
<td>Other chicken sausages</td>
</tr>
<tr>
<td>1601 00.40.00</td>
<td>Other sausages, canned:</td>
</tr>
<tr>
<td>1601 00.40.10</td>
<td>Sausages and similar products of pork, beef and veal, canned.</td>
</tr>
<tr>
<td>1601 00.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>1601 00.90.10</td>
<td>Sausages and similar products of pork, beef and veal, not canned.</td>
</tr>
<tr>
<td>1602 00.00.00</td>
<td>Other prepared or preserved meat, meat offal or blood.</td>
</tr>
<tr>
<td>1602 10.00.00</td>
<td>Homogenized preparations:</td>
</tr>
<tr>
<td>1602 10.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>1602 10.90.10</td>
<td>Homogenized preparations of pork, beef or veal.</td>
</tr>
<tr>
<td>1602 42.00.00</td>
<td>Hams and cuts thereof</td>
</tr>
<tr>
<td>1602 42.00.00</td>
<td>Shoulders and cuts thereof</td>
</tr>
<tr>
<td>1602 49.00.00</td>
<td>Other, including mixtures:</td>
</tr>
<tr>
<td>1602 49.10.00</td>
<td>Luncheon meat</td>
</tr>
<tr>
<td>1602 49.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>1602 49.90.00</td>
<td>Cuts of swine, prepared or preserved, nesoi</td>
</tr>
<tr>
<td>1602 50.90.00</td>
<td>Other:</td>
</tr>
<tr>
<td>0602 50.90.00</td>
<td>Meat or meat offal of bovine animals, prepared or preserved, nesoi</td>
</tr>
<tr>
<td>2006 00.00.00</td>
<td>Vegetables, fruit, nuts, fruit-peel and other parts of plants,</td>
</tr>
<tr>
<td>2006 00.90.20</td>
<td>Fruits, nesoi, peanuts, preserved by sugar (drained, glace)</td>
</tr>
<tr>
<td>2007 00.00.00</td>
<td>Jams, fruit jellies, marmalade, fruit or nut puree and fruit or</td>
</tr>
<tr>
<td>2007 91.00.00</td>
<td>Citrus fruit:</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>HS Sub-</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 91.10.00</td>
<td>Fruit puree and fruit paste, not in retail packages:</td>
</tr>
<tr>
<td>2007 99.30.00</td>
<td>Guava jams and jellies</td>
</tr>
<tr>
<td>2007 99.40.00</td>
<td>Guava cheese</td>
</tr>
<tr>
<td>2008 00.00.00</td>
<td>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved whether or not containing added sugar or other</td>
</tr>
<tr>
<td>2008 11.00.00</td>
<td>Ground-nuts</td>
</tr>
<tr>
<td>2008 20.00.00</td>
<td>Pineapples</td>
</tr>
<tr>
<td>2009 00.00.00</td>
<td>Fruit juices (including grape must) and vegetable juices unfermented and not containing added sniril whether or not</td>
</tr>
<tr>
<td>2009 11.00.00</td>
<td>Frozen</td>
</tr>
<tr>
<td>2009 11.10.00</td>
<td>Concentrated</td>
</tr>
<tr>
<td>2009 11.20.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009 12.00.00</td>
<td>Not frozen, of a Brix value not exceeding 20.</td>
</tr>
<tr>
<td>2009 12.10.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009 12.20.00</td>
<td>Other, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009 12.30.00</td>
<td>Concentrated, not frozen</td>
</tr>
<tr>
<td>2009 12.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009 19.00.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009 19.10.00</td>
<td>For infant use, in packages put up for retail sale:</td>
</tr>
<tr>
<td>2009 19.20.00</td>
<td>Other, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009 19.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009 21.00.00</td>
<td>Of a Brix value not exceeding 20:</td>
</tr>
<tr>
<td>2009 21.10.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009 21.20.00</td>
<td>Other, in packages put up for retail sale</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>Year</th>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>21.30.00</td>
<td>Concentrated</td>
</tr>
<tr>
<td>2009</td>
<td>21.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>21.20.00</td>
<td>Other:</td>
</tr>
<tr>
<td>2009</td>
<td>31.21.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>31.22.00</td>
<td>Other in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>31.29.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>39.00.00</td>
<td>Other juice of any single citrus fruit (excluding orange, grapefruit)</td>
</tr>
<tr>
<td>2009</td>
<td>39.10.00</td>
<td>Of a Brix value not exceeding 20:</td>
</tr>
<tr>
<td>2009</td>
<td>39.11.00</td>
<td>Concentrated</td>
</tr>
<tr>
<td>2009</td>
<td>39.12.00</td>
<td>For infant use in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>39.13.00</td>
<td>Other in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>39.19.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>39.20.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>39.21.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>39.22.00</td>
<td>Other in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>39.29.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>41.00.00</td>
<td>Of a Brix value not exceeding 20.</td>
</tr>
<tr>
<td>2009</td>
<td>41.10.00</td>
<td>Concentrated not in retail packages</td>
</tr>
<tr>
<td>2009</td>
<td>41.11.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>41.12.00</td>
<td>Other in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>41.19.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009</td>
<td>49.00.00</td>
<td>Other:</td>
</tr>
<tr>
<td>2009</td>
<td>49.10.00</td>
<td>For infant use, in packages put up for retail sale</td>
</tr>
<tr>
<td>2009</td>
<td>49.11.00</td>
<td>Other in packages put up for retail sale</td>
</tr>
</tbody>
</table>

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<table>
<thead>
<tr>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009 49.19.00</td>
<td>Other</td>
</tr>
<tr>
<td>2009 90.00.00</td>
<td>Mixtures of juices:</td>
</tr>
<tr>
<td>2009 90.10.00</td>
<td>Preparations of grapefruit and orange juices for infant use, put up</td>
</tr>
<tr>
<td>2009 90.20.00</td>
<td>Other mixtures of grapefruit and orange juices</td>
</tr>
<tr>
<td>2009 90.30.00</td>
<td>Preparations of pineapple-based juices for infant use, put up for</td>
</tr>
<tr>
<td>2009 90.40.00</td>
<td>Other pineapple-based juices</td>
</tr>
</tbody>
</table>

Goods listed in the Table at the end of this item which, to the satisfaction of the Commissioner of Customs, are imported by a taxpayer solely for use by that taxpayer in a hotel or cottage resort within the meaning of section 2 of the *Tourist Board Act*, the operation of which is, or upon completion is intended to be licensed by the Tourist Board under the *Tourist Board Act*, are eligible for exemption under this item.
### STAMP DUTY

**TABLE**

**LIST OF TOURISM GOODS ELIGIBLE FOR EXEMPTION FROM ADDITIONAL STAMP DUTY**

<table>
<thead>
<tr>
<th>HS Heading</th>
<th>HS Sub-Heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>0201</td>
<td>00.00.00</td>
<td>Meat of bovine animals, fresh or chilled.</td>
</tr>
<tr>
<td>0201</td>
<td>20.00.00</td>
<td>Other cuts with bone in:</td>
</tr>
<tr>
<td>0201</td>
<td>20.10.00</td>
<td>Brisket</td>
</tr>
<tr>
<td>0201</td>
<td>20.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0201</td>
<td>30.00.00</td>
<td>Boneless:</td>
</tr>
<tr>
<td>0201</td>
<td>30.10.00</td>
<td>Tenderloin</td>
</tr>
<tr>
<td>0201</td>
<td>30.20.00</td>
<td>Sirloin</td>
</tr>
<tr>
<td>0201</td>
<td>30.30.00</td>
<td>Minced (Ground)</td>
</tr>
<tr>
<td>0202</td>
<td>00.00.00</td>
<td>Meat of bovine animals, frozen.</td>
</tr>
<tr>
<td>0202</td>
<td>20.00.00</td>
<td>Other cuts with bone in:</td>
</tr>
<tr>
<td>0202</td>
<td>20.10.00</td>
<td>Brisket</td>
</tr>
<tr>
<td>0202</td>
<td>20.90.00</td>
<td>Other</td>
</tr>
<tr>
<td>0202</td>
<td>30.00.00</td>
<td>Boneless:</td>
</tr>
<tr>
<td>0202</td>
<td>30.10.00</td>
<td>Tenderloin</td>
</tr>
<tr>
<td>0202</td>
<td>30.20.00</td>
<td>Sirloin</td>
</tr>
<tr>
<td>0202</td>
<td>30.30.00</td>
<td>Minced (Ground)</td>
</tr>
</tbody>
</table>

Goods which, to the satisfaction of the Commissioner of Customs, are imported during a temporary period as a result of an inadequate supply of such goods locally, are eligible for exemption under this item.

### APPENDIX C

*Deleted by Act 16 of 1991, S. 64.*

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