ANGUILLA

REVISED STATUTES OF ANGUILLA

CHAPTER S55

STAMP ACT

Showing the Law as at 15 December 2010

This Edition was prepared under the authority of the Revised Statutes and Regulations Act, R.S.A. c. R55 by the Attorney General as Law Revision Commissioner.

This Edition consolidates—

Act 11/2001 s. 165, in force 8 November 2001
Act 11/2005, in force 9 December 2005
Act 1/2010, in force 30 November 2005
Act 6/2010, in force 1 November 2010
Act 7/2010, in force 1 November 2010

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STAMP ACT

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STAMP ACT

PRELIMINARY

Interpretation

1. In this Act—

"Comptroller" means the Comptroller of Inland Revenue;
(Act 6/2010, s. 41);

"executed" and "execution", with reference to instruments not under seal, mean signed and signature;

"instrument" means every written document;

"marketable security" means a security of such a description as to be capable of being sold in any stock market in the United Kingdom;

"material" means every sort of material upon which words or figures can be expressed;

"money" includes all sums expressed in British or in any foreign currency;

"person" includes company, corporation or society;

"postage rates" means rates of postage and other sums payable in pursuance of the Post Office Act or any other Act relating to post office matters and postal money orders;

"stamp" means as well a stamp impressed by means of a die, as an adhesive stamp, and made and issued under the authority of this Act;

"stamp duties" means duties charged and imposed under this Act and set forth in the Schedule and any other stamp duties that may by any Act be charged and imposed;

"stamped", with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die, as to instruments and material having adhesive stamps affixed thereto;

"stock" means any share in any stocks, or funds transferable at the Bank of England or the Bank of Ireland; and India Promissory Notes; and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any company, corporation or society in the United Kingdom, or of any foreign or colonial company, corporation or society.

Schedule

2. The Schedule to this Act and every thing therein contained is to be read and construed as part of this Act.

PART 1

GENERAL PROVISIONS

Uniform stamps for postage and revenue

3. There shall be a uniform stamp or stamps for use throughout Anguilla whereby all postage rates and stamp duties respectively shall be denoted or expressed and such stamps shall be adhesive or embossed or impressed or otherwise as the Governor in Council shall by order direct, but the Governor in Council may by order direct that a special stamp or stamps may be used concurrently with such uniform stamps.

Power to fix designs, provide dies, etc.

4. The Governor in Council shall, by order, fix the design or designs and the mode in which each design shall be used and the several values of the stamp or stamps to be used in accordance with this Act, and provide proper dies and other implements for denoting by adhesive or embossed or impressed stamps or otherwise the postage rates and stamp duties required by law to be denoted or expressed by means of stamps, and make rules—

(a) as to the manner in which stamps may be denoted or expressed;

(b) as to the manner in which stamps may be cancelled;

(c) as to the manner in which stamps destroyed without being used may be allowed for;

(d) as to the places where stamps shall be kept for public sale and as to the particular values of such stamps that shall be kept for sale at such places or any of them;

(e) as to the manner of granting licences for sale of stamps and the form of such licences, the licence duty to be paid for such licence and the remuneration to be allowed to the vendors of stamps; and

(f) as to the period of the validity of stamps and the discontinuance of the use of stamps and of dies.

All rules and orders shall be published in the *Gazette* and shall come into force upon publication in the *Gazette* or on and from the date fixed in such orders or rules as the date whereon they are to come into force.

Purchase of stamps

5. Subject to any order in council, stamps may be purchased at the Treasury and Post Offices in Anguilla and from all such persons as may be licensed to sell stamps.

Postage stamps subject to laws in force on the subject

6. Except when inconsistent with the provisions of this Act, stamps when used to denote postage rates are deemed to be postage stamps and shall be subject to all laws for the time being in force in Anguilla relating to the administration of the Post Office and to offences against the Post Office or otherwise relating to Post Office matters, and, except as aforesaid, stamps when used to denote stamp

duty shall be subject to all the provisions of this Act and all other laws for the time being in force relating to stamp duties.

Penalty for forging stamps

7. Any person who forges or counterfeits any stamp or uses any stamp knowing it to be forged or counterfeited or to have been previously cancelled or used is guilty of an offence and is liable on conviction to be imprisoned for 7 years.

Payment of duties in Schedule; remission of duties

8. (1) Subject to section 9 and the exemptions contained in the Schedule, and in any other Act for the time being in force, there shall be charged for the use of Her Majesty, Her Heirs and Successors, upon the several instruments specified in the Schedule, the duties specified in the Schedule, and no other duties.

(Act 1/2010, s. 2)

(2) In proper cases, the Governor, in his discretion may, by cause shown, remit in part or in whole the duty payable on a licence for marriage.

(3) All money realised within Anguilla in respect of the sale of stamps issued under this Act shall be paid into the Consolidated Fund.

(Act 7/2010, s. 26)

(4) All stamp duties that may, from time to time, be chargeable by law upon any instruments are to be paid and denoted according to the general and special regulations contained in this Act.

(Am. in L.R. 15/12/2010)

Waiver of duty for a conveyance or transfer of land for development project

9. (1) Where beneficiaries who are relatives of each other who are entitled to inherit land and that land is owned in common by the relatives who intend to transfer that land to a company owned by relatives for the purpose of developing a project, the administrator or executor of the land may apply under subsection (2) to the Executive Council for a waiver of Stamp Duty.

(2) An application under subsection (1) must be made in writing and have annexed—

(a) a Statutory Declaration generally identifying the relatives and declaring that the applicant is also a relative;

(b) proof that the applicant is legally entitled to represent the relatives;

(c) a brief description of the development project and its benefits for Anguilla;

(d) proof of a company which conclusively demonstrates that it is owned exclusively by the relatives; and

(e) a copy of the land registry map demarcating the land to be developed.

(3) An Application under subsection (2) is made to the Minister responsible for Finance.

(4) Where the Executive Council is satisfied that the application enhances the social and economic development of Anguilla, the Executive Council may waive wholly or partially the payment of Stamp Duty.

(5) In the event that the company structure changes so that the shares are no longer exclusively owned by the relatives, or in the event that the shareholders no longer attain a substantial benefit from the development project, then the amount of stamp duty waived becomes payable immediately to the Department of Inland Revenue.

(6) Written notice of a proposed change in the company structure under subsection (5) shall be sent immediately to the Minister responsible for Finance.

(7) Any person who fails to comply with subsection (5) or (6) commits an offence and is liable on summary conviction to imprisonment for a term of 2 years or to a fine or to both. Conviction shall not preclude the payment of the waived stamp duty.

(8) Notwithstanding section 90 of the Magistrates Code of Procedure Act, summary proceedings for an offence under subsection (5) or (6) may be instituted at any time within 5 years after notice of the commission of the offence has been brought to the attention of the Minister responsible for Finance.

(Act 1/2010, s. 3)

PART 2

GENERAL REGULATIONS

How instruments are to be written and stamped

10. (1) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped, that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument written upon the same piece of material.

(2) If more than one instrument is written upon the same piece of material, every one of such instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

(3) Except where by this Act it is otherwise provided, or where the Governor in Council by order shall otherwise direct, all stamps may be expressed by adhesive or impressed stamps.

Instruments to be separately charged with duty in certain cases

11. Except where express provision to the contrary is made by this or any other Act—

(a) an instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of such matters; and

(b) an instrument made for any consideration or considerations, in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration or considerations, is to be charged with duty in respect of such last-

mentioned consideration or considerations as if it were a separate instrument made for such consideration or considerations only.

Facts and circumstances affecting duty to be set forth in instruments

12. All the facts and circumstances affecting the liability of any instrument to *ad valorem* duty, or the amount of the *ad valorem* duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument, and every person who, with intent to defraud Her Majesty, Her Heirs or Successors—

(a) executes any instrument in which all the facts and circumstances are not fully and truly set forth; or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances;

shall forfeit the sum of $1,920.

How money in foreign or colonial currency to be valued

13. When an instrument is chargeable with *ad valorem* duty in respect of any money in any foreign or colonial currency, such duty shall be calculated on the value of such money in British currency according to the current rate of exchange on the day of the date of the instrument.

How stock and marketable securities to be valued

14. Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable security, such duty shall be calculated on the value of such stock or security according to the average price thereof on the day of the date of the instrument.

Effect of statement of value

15. Where an instrument contains a statement of current rate of exchange or average price, as the case may require, and is stamped in accordance with such statement, it is, so far as regards the subject matter of such statement, to be deemed duly stamped, unless and until it is shown that such statement is untrue and that the instrument is in fact insufficiently stamped.

As to denoting stamp

16. Where the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Comptroller for that purpose, and on production of both the instruments, be denoted in such manner as the Comptroller thinks fit, upon such first-mentioned instrument.

(Act 6/2010, s. 41)

Terms upon which instruments may be stamped after execution

17. Except where express provision to the contrary is made by this or any other Act, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof, on payment of the unpaid duty and a penalty of $1,920, and also by way of further penalty, where the unpaid duty exceeds $1,920, of interest on such duty, at the rate established under section 22 of the Financial Administration and Audit Act, from the day on which the instrument was first executed, up to the time when such interest is equal in amount to the unpaid duty, and the payment of any penalty or penalties is to be denoted on the instrument by a particular stamp, but any unstamped or

insufficiently stamped instrument that has been first executed at any place out of Anguilla may be stamped, at any time within 2 months after it has been first received in Anguilla, on payment of the unpaid duty only.

(Act 6/2010, s. 41)

As to the remission of penalties

18. Where an application is made to the Comptroller to stamp any document under the provisions of this Act, and he is, by this Act, empowered to stamp the document on payment of any penalty, the Comptroller may, on b eing satisfied by declaration or otherwise that the omission to stamp such document, at the time when it should have been stamped prior to such application, has occurred without any fraudulent intention on the part of the person who should have stamped it, remit the whole of such penalty or any part thereof.

(Act 6/2010, s. 41)

Terms upon which unstamped instruments may be received in evidence in Court

19. (1) Upon the production of any instrument chargeable with any duty as evidence in any court of civil judicature in Anguilla, the officer whose duty it is to read the instrument shall call the attention of the Judge to any omission or insufficiency of the stamp thereon, and if the instrument is one which may legally be stamped after the execution thereof, it may, on payment to the officer of the amount of the unpaid duty and the penalty payable by law on stamping it, as aforesaid, and of a further sum of $48, be received in evidence, saving all just exceptions on other grounds.

(2) The officer receiving the duty and penalty shall give a receipt for it, and make an entry, in a book kept for that purpose, of the payment and of the amount thereof, and shall communicate to the Comptroller the name or title of the cause or proceeding in which, and of the party from whom, he received the duty and penalty, and the date and description of the instrument, and shall pay over to the Comptroller, or to such other person as the Comptroller may appoint, the money received by him for the duty and penalty.

(Act 6/2010, s. 41)

(3) Upon production to the Comptroller of any instrument in respect of which any duty or penalty has been paid as aforesaid, together with the receipt of the officer, the payment of the duty and penalty shall be denoted on such instrument accordingly.

(Act 6/2010, s. 41)

Instruments not duly stamped inadmissible

20. Save and except as aforesaid, no instrument executed, in any part of Anguilla, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of Anguilla, shall, except in criminal proceedings, be pleaded or given in evidence, or admitted to be good, useful or available in law or equity, unless it is duly stamped in accordance with the law in force at the time when it was first executed.

Comptroller may be required to express his opinion as to duty

21. (1) Subject to such regulations as the Governor may think fit to make, the Comptroller may be required by any person to express his opinion with reference to any executed instrument upon the following questions—

(a) whether it is chargeable with any duty;

(b) with what amount of duty it is chargeable.

(2) If the Comptroller is of the opinion that the instrument is not chargeable with any duty, such instrument may be stamped with a particular stamp denoting that it is not chargeable with any duty.

(3) If the Comptroller is of the opinion that the instrument is chargeable with duty, he shall assess the duty with which it is, in his opinion, chargeable and, if or when the instrument is duly stamped in accordance with the assessment of the Comptroller, it may be also stamped with a particular stamp denoting that it is duly stamped.

(4) Every instrument stamped with a particular stamp denoting either that it is not chargeable with any duty, or is duly stamped, shall be admissible in evidence and available for all purposes, notwithstanding any objection relating to duty.

(5) Notwithstanding anything in this section—

(a) an instrument upon which the duty has been assessed by the Comptroller shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the assessment of the Comptroller;

(b) nothing in this section extends to any instrument chargeable with duty and made as a security for money or stock without limit; and

(c) nothing in this section contained is deemed to authorise the stamping, after the execution thereof, of any instrument prohibited by law from being so stamped.

(6) Until particular stamps are provided for the use under this section, a statement in writing denoting that the instrument is not chargeable with any duty, or that it is duly stamped, as the case may be, and signed by the Comptroller, shall have the same effect and value as a particular stamp has by virtue of this section.

(Act 6/2010, s. 41)

Person dissatisfied may appeal; mode of procedure

22. (1) Any person who is dissatisfied with the assessment of the Comptroller made in pursuance of section 21, may, within 30 days after the date of such assessment and on payment of duty in conformity therewith, appeal against such assessment to the High Court, and may, for that purpose, require the Comptroller to state and sign a case setting forth the question upon which his opinion was required and the assessment made by him.

(2) The Comptroller shall thereupon state and sign a case accordingly and deliver it to the person by whom it is required, and, on his application, such case may be set down for hearing before the High Court or before any Judge thereof sitting in Chambers.

(3) Upon the hearing of such case (due notice of which is to be given to the Comptroller), the Court shall determine the question submitted, and, if the instrument in question is in the opinion of the Court chargeable with any duty, shall assess the duty with which it is so chargeable.

(4) If it is decided by the Court that the assessment of the Comptroller is erroneous, any excess of duty that may have been paid in conformity with such erroneous assessment, together with

any penalty which may have been paid in consequence thereof, shall be ordered by the Court to be repaid by the Comptroller to the appellant, together with the costs incurred by him in relation to the appeal.

(5) If the assessment of the Comptroller is confirmed by the Court, the costs incurred by the Comptroller in relation to the appeal shall be ordered by the Court to be paid by the appellant to the Comptroller.

(Act 6/2010, s. 41)

Comptroller may call for, and refuse to proceed without, evidence

23. In any case of application to the Comptroller with reference to any instrument, the Comptroller may require to be furnished with an abstract of the instrument, and also with such evidence as he may deem necessary, in order to show to his satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty, or the amount of the duty chargeable thereon, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly, but no affidavit or statutory declaration made in pursuance of this section shall be used against any person making the same in any proceeding whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable, and every person by whom any such affidavit or declaration is made shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty, forfeiture, or disability he may have incurred by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

(Act 6/2010, s. 41)

Rolls, books, etc., to be open to inspection; penalty for refusal

24. (1) All public officers having in their custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to the proof or discovery of any fraud or omission in relation to any duty, shall at all reasonable times, permit any person thereunto authorised by the Comptroller to inspect all such rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward.

(Act 6/2010, s. 41)

(2) Every person who refuses to permit such inspection shall, for every such refusal, forfeit the sum of $1,920.

Dies and stamps in use may be used under this Act

25. All stamps and dies and other implements in use in Anguilla for the purpose of denoting the duties and other matters to be denoted under any Act repealed by this Act, may, subject to any order in council to be made under this Act, be used, after 31st December, 1887, for denoting the duties and other matters to be denoted under this Act, and shall be of equal force and validity throughout Anguilla.

Duties may be made up by several stamps

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

General directions as to the cancellation of adhesive stamps; penalty for neglect or refusal

27. (1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel such adhesive stamp cancels 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.

(2) Where 2 or more adhesive stamps are used to denote a stamp duty upon an instrument, such instrument is not to be deemed duly stamped, unless the person upon whom the duty of cancellation is by law imposed cancels each or every stamp by writing on or across the same his name or initials, or the name or initials of his firm, together with the true date of his so writing, so that both, or all and every, of the stamps may be effectually cancelled and rendered incapable of being used for any other instrument, or for any postal purpose; or unless it is otherwise proved that the stamps appearing on the instrument were affixed thereto at the proper time.

(3) 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 the sum of $1,920.

Penalty for frauds in relation to adhesive stamps

28. (1) Any person who—

(a) 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 the stamp may be used again;

(b) sells or offers for sale 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

(c) practises, or is concerned in, any fraudulent act, contrivance or device not specially provided for, with intent to defraud Her Majesty, Her Heirs and Successors, of any duty;

shall forfeit, over and above any other penalty to which he may be liable, the sum of $9,600.

(2) This section shall be read as if the word "instrument" herein contained embraced a postal packet as defined by the Post Office Act, and as if the word "duty" herein contained embraced any postage duty, as well as any stamp duty, upon an instrument.

(3) This section shall not exempt any person from any proceeding, by indictment or otherwise, for any offence which is punishable under any Acts relating to the Post Office, or the Post Office Offences Act, or otherwise by law, but no person shall be liable to be punished more than once for the same offence.

Writings transferring freehold or leasehold property, or creating an encumbrance over land

29. All deeds, documents and writings that purport to transfer freehold or leasehold property, or to create any mortgage, charge, lien or other encumbrance thereon, and that, by this Act, are required to

be stamped with any stamp duty, shall be stamped, within 30 days after the execution thereof, with an impressed stamp or impressed stamps only, and such stamp or stamps shall be impressed thereon at the Treasury.

(Act 11/2005, s. 1 and Act 6/2010, s. 41)

Spoiled stamps

30. The value of stamps issued under this Act that may be casually destroyed or spoiled, may be allowed for by the Comptroller, subject to a deduction of 10% thereon, on proof of such stamp being destroyed or spoiled, such proof being made by declaration under this Act, or otherwise, to the satisfaction of the Comptroller, but no public officer is to be liable for the value of any stamps casually destroyed or spoiled while in his custody.

(Act 6/2010, s. 41)

Recovery of penalties

31. (1) All penalties under this Act shall be recoverable on summary conviction upon the complaint of the Attorney General or of any person authorised in writing by the Attorney General but, in any proceeding for the recovery of any penalty under this Act, any written authority for the purpose aforesaid, produced by the complainant, and purporting to be signed by the Attorney General shall, without any proof, be deemed, until the contrary is shown, to have been so signed.

(2) The Governor may, at his discretion, mitigate, stay, or compound proceedings for any penalty and may reward any person who may inform the Comptroller of any offence against this Act or assist in the recovery of any penalty.

(Act 6/2010, s. 41)

Affidavits and declarations, how to be made

32. (1) Any affidavit or declaration to be made in pursuance, or for the purposes, of this Act may be made before the Comptroller, who is hereby empowered to receive the same and administer oaths for that purpose, or before any commissioner appointed under the Commissioners for Oaths Act, and empowered by his commission to administer oaths in the High Court, or before the Magistrate or any notary public, or, at any place out of Anguilla, before any person duly authorised to administer oaths there.

(Act 6/2010, s. 41)

(2) Any person making any affidavit or declaration in Anguilla under this Act wilfully knowing the same to be false is guilty of perjury.

Money received, and not appropriated, to be recoverable before the Magistrate

33. (1) Every person who, having received any sum of money as and for the duty upon or in respect of any instrument, neglects or omits to appropriate such money to the due payment of such duty, or otherwise improperly withholds or detains it, shall be accountable for the amount of such duty, and the money shall be a debt from him to Her Majesty, Her Heirs and Successors, and recoverable as such accordingly.

(2) The Magistrate may, upon application to be made for that purpose on behalf of the Comptroller, upon such affidavit as may appear sufficient, grant a rule requiring any such person as aforesaid, or the officer of any Court, or the executor or administrator of such officer or person, to show cause why he should not deliver to the Comptroller an account, upon oath, of all duties and

sums of money received by such person or officer, and why the same should not be forthwith paid to the Comptroller or to such other person as the Governor may appoint to receive the same, and the Magistrate may make absolute any such rule and enforce, by attachment or otherwise, the payment of such duties or sums of money as, on such proceedings, may appear to be due, together with the costs of the proceedings.

(Act 6/2010, s. 41)

PART 3

SPECIAL REGULATIONS

Agreements

Duty on agreements may be denoted by adhesive stamp

34. The duty upon an agreement may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the agreement is first executed.

Bank Notes, Bills of Exchange and Promissory Notes

Stamping of bills of exchange

35. Except where express provision is made to the contrary, stamp duties for the time being chargeable on any bills of exchange shall be denoted by impressed stamps only but, subject to any directions that may from time to time be issued by the Comptroller, any bank licensed to conduct banking business in Anguilla may compound the duty payable on cheques issued or to be issued to its customers, and the payment of such duty shall be denoted in printing on the face of each such cheque.

(Act 6/2010, s. 41)

Definition of "bill of exchange"

36. (1) The term "bill of exchange", for the purposes of this Act, includes also draft, order, cheque and letter of credit, and any document or writing (except a banknote) 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 therein mentioned.

(2) 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, is to be deemed, for the purposes of this Act, a bill of exchange for the payment of any sum of money on demand.

(3) An order for the payment of any sum of money weekly, monthly, or at any other stated periods, and also any order for the payment by any person, at any time after the date thereof, of any sum of money, sent or delivered by the person making the same to the person by whom the payment is to be made, and not to the person to whom the payment is to be made, or to any person on his behalf, is to be deemed, for the purposes of this Act, a bill of exchange for the payment of money on demand.

Definition of "promissory note"

37. (1) The term "promissory note" includes any document or writing containing a promise to pay any sum of money.

(2) A note promising 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, is to be deemed, for the purposes of this Act, a promissory note for the sum of money.

Duty on bill of exchange may be denoted by adhesive stamp

38. The duty on a bill of exchange for the payment of money on demand may be denoted by an adhesive stamp, which, when the bill is drawn in Anguilla, is to be cancelled by the person by whom the bill is signed, before he delivers it out of his hands, custody, or power.

***Ad valorem* duties to be denoted in certain cases by adhesive stamps; persons protected**

39. (1) The *ad valorem* duties upon bills of exchange and promissory notes drawn or made out of Anguilla are to be denoted by adhesive stamps.

(2) Every person into whose hands any such bill or note comes in Anguilla before it is stamped shall, before he presents for payment, or endorses, transfers, or in any manner negotiates, or pays, such bill or note, affix thereto a proper adhesive stamp, or proper adhesive stamps, of sufficient amount, and cancel every stamp so affixed thereto.

(3) Notwithstanding subsection (2)—

(a) if at the time when any such bill or note comes into the hands of any *bona fide* holder thereof, there is affixed thereto an adhesive stamp effectually obliterated, and purporting and appearing to be duly cancelled, such stamp shall, so far as relates to such holder, be deemed to be duly cancelled, although it may not appear to have been so affixed and cancelled by the proper person; and

(b) if at the time when any such bill or note comes into the hands of any *bona fide* holder thereof, there is affixed thereto an adhesive stamp not duly cancelled, it shall be competent for such holder to cancel such stamp as if he were the person by whom it was affixed, and, upon his so doing, such bill or note shall be deemed duly stamped, and as valid and available as if the stamp had been duly cancelled by the person by whom it was affixed.

(4) Subsection (3) shall not relieve any person from any penalty incurred by him for not cancelling any adhesive stamp.

Bills and notes, etc., purporting to be drawn abroad

40. A bill of exchange or promissory note purporting to be drawn or made out of Anguilla is, for the purposes of this Act, to be deemed to have been so drawn or made, although it may, in fact, have been drawn or made within Anguilla.

Effect of non-compliance with provisions of Act in case of certain bills of exchange

41. Notwithstanding anything in this Act, a bill of exchange which is presented for acceptance, or accepted, or payable, outside of Anguilla shall not be invalid by reason only that it is not stamped in

accordance with the provisions of this Act, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty and penalties as provided by sections 17 and 19.

Terms upon which bills and notes may be stamped after execution

42. (1) Where a bill of exchange or promissory note has been written on material bearing an impressed stamp of sufficient amount but of improper denomination, it may be stamped with the proper stamps on payment of the duty and a penalty of $384 if the bill or note be not then payable according to its tenor, and of $1,920 if the same be so payable.

(2) Except as aforesaid, no bill of exchange or promissory note shall be stamped with an impressed stamp except within 3 days after the execution thereof.

Penalty for issuing, etc., any unstamped bill or note

43. (1) 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 forfeit the sum of $1,920, and the person who takes or receives from any other person any such bill or note not being duly stamped, either in payment, or as a security, or by purchase, or otherwise, shall not be entitled to recover thereon, or to make it available for any purpose whatever, but, if any bill of exchange for the payment of money on demand is presented for payment unstamped, the person to whom it is so presented may affix thereto a proper adhesive stamp, and cancel it, as if he had been the drawer of the bill, and may, upon so doing, pay the sum mentioned in the bill, and charge the duty in account against the person by whom the bill was drawn, or deduct such duty from the sum, and such bill is, so far as respects the duty, to be deemed good and valid.

(2) The foregoing exception shall not relieve any person from any penalty he may have incurred in relation to such bill.

One bill only of a set need be stamped

44. Where a bill of exchange is drawn 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 such duly 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 such lost or destroyed bill, may, although unstamped, be admitted in evidence to prove the contents of such lost or destroyed bill.

Bills of Sale

Bills of sale

45. A copy of a bill of sale is not to be filed unless the original, duly stamped, is produced to the proper officer.

Bonds Given in Relation to Duties or Excise

Bonds not to include goods, etc., belonging to more than one person

46. If any person required by any Act in force in Anguilla or by the direction of the Comptroller or any of the officers of the Comptroller, to give or enter into any bond for or in respect of any duties

or excise, or for preventing frauds or evasions thereof, or for any matter or thing relating thereto, includes in one and the same bond any goods or things belonging to more persons than one, not being co-partners, or joint tenants or tenants in common, he shall, for every such offence, forfeit the sum of $9,600.

(Act 6/2010, s. 41)

Charterparties

Duty may be denoted by an adhesive stamp

47. The duty upon an instrument chargeable with duty as a charterparty may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is last executed, or by whose execution it is completed as a binding contract.

Charterparties executed abroad

48. Where any document chargeable with duty as a charterparty, not being duly stamped, is first executed out of Anguilla, any party thereto may, within 10 days after it has been first received in Anguilla, and before it has been executed by any person in Anguilla, affix thereto an adhesive stamp denoting the duty chargeable thereon, and at the same time cancel such adhesive stamp; and the instrument with an adhesive stamp thereon so affixed and cancelled shall be deemed duly stamped.

Terms upon which charterparties may be stamped after execution

49. An executed instrument chargeable with duty as a charterparty, and not being duly stamped, may be stamped by the Comptroller if it is executed upon the following terms—

(a) within 3 days after the first execution thereof, on payment of the duty and a penalty of $192;

(b) after 3 days, but within one month after the first execution thereof, on payment of the duty and a penalty of $960;

but shall not in any other case be stamped by the Comptroller.

(Act 6/2010, s. 41)

Conveyances on Sale

Definition of "conveyance on sale"

50. The term "conveyance on sale" includes every instrument, and every decree or order of any court or of any commissioners, whereby any property, upon the sale thereof, is legally or equitably transferred to or vested in the purchaser, or any other person on his behalf or by his direction.

***Ad valorem* duty on stock and securities**

51. (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, such conveyance is to be charged with *ad valorem* duty in respect of the value of such stock or security.

(2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a marketable security, such 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 such security.

(3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, such conveyance on sale may be executed before being stamped, if security is given to the satisfaction of the Comptroller for the payment of the duty within 24 hours after the value of such stock or security, at the date of its execution, can be ascertained.

(Act 6/2010, s.41)

Consideration consisting of periodical payments

52. (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period, so that the total amount to be paid can be previously ascertained, such conveyance is to be charged, in respect of such consideration, with *ad valorem* duty on such total amount.

(2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically in perpetuity, or for any indefinite period not terminable with life, such conveyance is to be charged, in respect of such consideration, with *ad valorem* duty on the total amount which would or may, according to the terms of sale, be payable during the period of 20 years next after the day of the date of such instrument.

(3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, such conveyance is to be charged, in respect of such consideration, with *ad valorem* duty on the amount which would or may, according to the terms of sale, be payable during the period of 12 years next after the day of the date of such instrument.

(4) Notwithstanding anything in this section, no conveyance on sale chargeable with *ad valorem* duty in respect of any periodical payments, and containing also provision for securing such periodical payments, is to be charged with any duty whatever in respect of such provision, and no separate instrument made in any such case for securing such periodical payments is to be charged with any higher duty than $2.40.

Conveyance in consideration of a debt, or subject to future payment, etc.

53. Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject, either certainly or contingently, to the payment or transfer of any money or stock, whether being or constituting a charge or encumbrance upon the property or not, such debt, money or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with *ad valorem* duty.

Direction as to duty in certain cases

54. (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in

parts or parcels by separate instruments, to the persons by or for whom the property was purchased, for distinct parts of the consideration the conveyance of each separate part or parcel is to be charged with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance is to be charged with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance, contracts to sell the whole or any part or parts thereof to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels, the conveyance of each part or parcel is to be charged with *ad valorem* duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be exempt from the *ad valorem* duty, and chargeable only with the duty to which it may be liable under any general description, but such last-mentioned duty shall not exceed the *ad valorem* duty.

Stamp duty on gifts *inter vivos*

55. (1) Any conveyance or transfer operating as a voluntary disposition *inter vivos* shall be chargeable with the like stamp duty as if it were a conveyance or transfer on sale with the substitution in each case of the value of the property conveyed or transferred for the amount of or value of the consideration for the sale, except that a conveyance or transfer between two parties operating as a voluntary disposition *inter vivos* shall only be chargeable with stamp duty of 1% of the value of the property conveyed or transferred where—

(a) both parties are persons regarded as belonging to Anguilla under the provisions of the Constitution of Anguilla; and

(b) the transferee is the child or grandchild, parent or grandparent, brother or sister, husband or wife, of the transferor.

(2) Any conveyance or transfer (not being a disposition made in favour of a purchaser or encumbrancer or other person in good faith and for valuable consideration) shall, for the purposes of this section, be deemed to be a conveyance or transfer operating as a voluntary disposition *inter vivos* and (except where marriage is the consideration) the consideration for any conveyance or transfer shall not for this purpose be deemed to be valuable consideration where the Comptroller is of opinion that, by reason of the inadequacy of the sum paid as consideration or other circumstances, the conveyance or transfer confers a substantial benefit on the person to whom the property is conveyed or transferred.

Sale of an annuity or right not before in existence

56. Where, upon the sale of any annuity or other right not before in existence, such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of

attorney, covenant, contract or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance and is, for all the purposes of this Act, to be deemed an instrument of conveyance on sale.

Where several instruments, the principal instrument only to be charged with *ad valorem* duty

57. Where there are several instruments of conveyance for completing the purchaser's title to the property sold, the principal instrument of conveyance only is to be charged with *ad valorem* duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but such last-mentioned duty shall not exceed the *ad valorem* duty payable in respect of the principal instrument.

Principal instrument how to be ascertained

58. In any case the parties may determine for themselves which of several instruments is to be deemed the principal instrument and may pay the *ad valorem* duty thereon accordingly.

Conveyances on any Occasion except Sale or Mortgage

What is to be deemed a conveyance on any occasion not a sale or mortgage

59. Every instrument, and every decree or order of any court or of any commissioners, whereby any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is chargeable with duty as a conveyance or transfer of property, but a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than $2.40.

Duplicates and Counterparts

Stamping duplicates and counterparts

60. The duplicate or counterpart of any instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor) is not to be deemed duly stamped, unless it is stamped as an original instrument, or unless it appears by some stamp thereon, or in such other way as the Governor in Council may direct, that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

Exchange and Partition or Division

Exchange and partition or division of real estate

61. Where upon the exchange of any real property for any other real property, or upon the partition or division of any real property, any consideration exceeding in amount or value $480 is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby such exchange or partition or division is effected is to be charged with the same *ad valorem* duty as a conveyance on sale for such consideration, and with such duty only; and where, in any such case, there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty, according to the provisions of sections 57 and 58.

Mortgages, etc.

Definition

62. The term "mortgage" means a security by way of mortgage 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, or for the repayment of money to be thereafter lent, advanced or paid, or which may become due upon an account current, together with any sum already advanced or due, or without, as the case may be, and includes—

(a) a mortgage registered under the Registered Land Act;

(b) any conveyance of any lands, estate or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise, except where such conveyance is made for the benefit of creditors generally, or for the benefit of creditors specified who accept the provisions made for payment of their debts in full satisfaction thereof, or who exceed 5 in number;

(c) any defeasance, letter of reversion, declaration, or other deed or writing for defeating, or making redeemable, or explaining, or qualifying any conveyance or disposition of any lands, estate, or property whatsoever, apparently absolute, but intended only as a security;

(d) any agreement, contract, or bond accompanied with a deposit of title deeds for making a mortgage, or any such other security or conveyance as aforesaid, of any lands, estate, or property comprised in such title deeds, or for pledging or charging the same as a security; and

(e) any conditional surrender by way of mortgage, further charge, or disposition of or affecting any lands, estate, or property, real or personal, heritable or movable, whatsoever.

Security for stock

63. A security for the transfer or retransfer of any stock is to be charged with the same duty as a similar security for a sum of money equal in amount to the value of such stock, and a transfer, assignment, or disposition of any such security, and a reconveyance, release, discharge, surrender, resurrender, or warrant to vacate, or renunciation of any such security, shall be charged with the same duty as an instrument of the same description relating to a sum of money equal in amount to the value of such stock.

Security for future advances

64. (1) A security for the payment or repayment of money to be lent, advanced, or paid, or which may become due, upon an account current, either with or without money previously due, is to be charged, where the total amount secured, or to be ultimately recoverable, is in any way limited, with the same duty as a security for the amount so limited.

(2) Where such total amount is unlimited, the security is to be available for such an amount only as the *ad valorem* duty thereon extends to cover, but no money to be advanced for the insurance of any property comprised in any such security against damage by fire, or for keeping up any policy

of life insurance comprised in such security, or for effecting in lieu thereof any new policy, or for the renewal of any grant or lease of any property comprised in such security upon the dropping of any life whereon such property is held, shall be reckoned as forming part of the amount in respect whereof the security is chargeable with *ad valorem* duty.

Security for repayment by periodical payments

65. A security for the payment of any rent-charge, annuity or periodical payments, by way of repayment, or in satisfaction or discharge, of any loan, advance, or payment intended to be so repaid, satisfied, or discharged, is to be charged with the same duty as a similar security for the payment of the sum of money so lent, advanced, or paid.

Transfers and further charges

66. No transfer of a duly stamped security, and no security by way of further charge for money or stock, added to money or stock previously secured by a duly stamped instrument is to be charged with any duty by reason of containing any further or additional security for the money or stock transferred or previously secured, or for the interest or dividends thereof, or any new covenant, power, proviso, stipulation, or agreement in relation thereto, or any further assurance of the property comprised in the transferred or previous security.

Mortgage with conveyance of equity of redemption

67. An instrument chargeable with *ad valorem* duty as a mortgage is not to be charged with any other duty by reason of the equity of redemption in the mortgaged property being thereby conveyed or limited in any other manner than to, or in trust for, or according to the direction of, a purchaser.

Notarial Acts

Duty may be denoted by an adhesive stamp

68. The duty upon a notarial act, and upon the protest by a notary public of a bill of exchange or promissory note, may be denoted by an adhesive stamp, which is to be cancelled by the notary.

Receipts

Definition of "receipt"

69. The term "receipt" means any note, memorandum, or writing whatsoever, whereby any money amounting to $5 or upwards, or any bill of exchange or promissory note for money amounting to $5 or upwards, is acknowledged or expressed to have been received, deposited, or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of $5 or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgement, and whether the same is or is not signed with the name of any person.

Duty may be denoted by adhesive stamp

70. The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given, before he delivers it out of his hands.

Terms upon which receipts may be stamped after execution

71. A receipt given without being stamped may be stamped by the Comptroller —

(a) within 14 days after it has been given, on payment of the duty and a penalty of $960; and

(b) after 14 days after it has been given, on payment of the duty and a penalty of $1,920;

and shall not in any other case be stamped.

(Act 6/2010, s. 41)

Penalty for offences

72. If any person—

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

(b) in any case where a receipt would be liable to duty, refuses to give a receipt duly stamped; or

(c) upon a payment to the amount of $5 or upwards, gives a receipt for a sum not amounting to $5 or separates or divides the amount paid with intent to evade the duty;

he shall forfeit the sum of $2,000.

Citation

73. This Act may be cited as the Stamp Act, Revised Statutes of Anguilla, Chapter S55.

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SCHEDULE

(Sections 8 and 9)

STAMP DUTIES

1. AFFIDAVIT OR STATUTORY DECLARATION $20

Exemptions:

(a) affidavit made for the immediate purpose of being filed, read or used in any court, or before any Judge, Master, or officer of any court;

(b) affidavit or declaration made upon the requisition of the Comptroller or any of the officers acting under him, or required by law and made before any Justice of the Peace;

(Act 6/2010, s. 41)

(c) affidavit or declaration which may be required at the Bank of England or the Bank of Ireland to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock;

(d) affidavit or declaration relating to the loss, mutilation, or defacement of any bank note or bank post bill;

(e) declaration required to be made pursuant to any Act relating to marriages, in order to celebrate a marriage without licence.

2. AGREEMENT OR CONTRACT, accompanied with a deposit. See MORTGAGE, etc. and section 62.

3. AGREEMENT for a lease, or for letting. See LEASE.

4. AGREEMENT OR MEMORANDUM OF AG REEMENT, made under hand only, and not otherwise specifically charged with any duty, whether it is only evidence of a contract, or obligatory upon the parties from its being a written instrument $20

Exemptions:

(a) agreement or memorandum the matter whereof is not of the value of $100;

(b) agreement or memorandum for the hire of any labourer, artificer, manufacturer, or menial servant;

(c) agreement, letter or memorandum made for or relating to the sale of any goods, wares or merchandise;

(d) agreement or memorandum made between the master and mariners of any ship or vessel for wages on any voyage from port to port in Anguilla;

(e) agreement for the carriage of a passenger in a ship when that agreement is embodied in a passage ticket.

And see section 34.

5. APPRAISEMENT OR VALUATION of any property, or of any interest therein, or for any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificer's work whatsoever.

Where the amount of the appraisement or valuation:

(a) does not exceed $1,000.....$10

(b) exceeds $1,000, 0.5% of the value of the property.

Exemptions:

(a) appraisement or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of law;

(b) appraisement or valuation made in pursuance of the order of any Court of Admiralty, or of any Court of Appeal from any sentence, adjudication or judgment of any Court of Admiralty.

6. ASSIGNMENT OR ASSIGNATION by way of security, or of any security. See MORTGAGE, etc. Upon a sale or otherwise. See CONVEYANCE.

7. ATTESTATION OF SIGNATURE, including Apostille under the Public Seal or the signature or seal of the Governor.....$60

8. ATTORNEY, LETTER OR POWER OF. See LETTER OF ATTORNEY.

9. ATTORNEY, WARRANT OF. See WARRANT OF ATTORNEY.

10. AWARD:

Where the amount or value of the matter in dispute:

does not exceed $10,000 ..... $5

exceeds $10,000 but does not exceed $50,000 .....$10

and for every additional $1,000 or part thereof $1

11. BILLS OF EXCHANGE, payable on demand or at sight or on presentation or within 3 days after sight.

12. BILLS OF EXCHANGE of any other kind whatsoever (except a bank note), and promissory note of any kind whatsoever (except a bank note), drawn or expressed to be payable, or negotiated, in Anguilla:

0.25% of the amount or value of the money for which the bill or note is drawn or made:

Exceptions:

(a) draft or order drawn upon any banker in Anguilla by an officer of a public department of the Government of Anguilla for the payment of money out of the public account;

(b) letter of Credit granted in Anguilla authorising drafts to be drawn out of Anguilla payable in Anguilla;

(c) draft or order for the payment of money out of the High Court, drawn by the duly constituted authorities of that Court;

(d) coupon or warrant for interest attached to and issued with any security.

And see sections 35–44.

13. BILL OF SALE Absolute. See CONVEYANCE ON SALE. By the way of security. See MORTGAGE, etc. And see section 45, and Bills of Sale Act.

14. BOND for securing the payment or repayment of money, or the transfer or retransfer of Stock. See MORTGAGE, etc.

15. BOND on obtaining Letters of Administration..... $20

16. BOND, Bottomry..... $20

17. BOND entered into with the Government of Anguilla for the return to Anguilla and entry into, or resumption of service with the Government of Anguilla, at the conclusion of a university or other training course..... Nil

18. BOND of indemnity (other than a bail bond) not specifically charged with any duty $20

19. BOND accompanied with a deposit of title deeds for making a mortgage, or other security on any estate or property therein comprised.

See MORTGAGE, etc. and section 62.

20. BOND, DECLARATION, or other DEED OR WRITING for making redeemable any disposition apparently absolute, but intended only as a security.

See MORTGAGE, etc. and section 62.

21. CHARGE. See MORTGAGE, etc.

22. CHARTERPARTY, or any agreement or contract for the charter of any ship or vessel, or any memorandum, letter or other writing between the captain, master, or owner of any ship or vessel, and any other person, for or relating to the freight or conveyance of any money, goods, or effect on board such vessel..... $20

23. CONSTAT of Letters Patent. See EXEMPLIFICATION.

24. CONTRACT. See Agreement.

25. CONVEYANCE or TRANSFER whether on sale or otherwise of any debenture stock, funded debt or shares of any company or corporation:

for every $500, and also for any fractional part of $500, of the amount or value of the consideration $5

Provided that a conveyance, transfer or agreement for sale of the shares in a company which is the registered proprietor of land (either as to absolute or provisional title) or a lease of land in Anguilla shall attract stamp duty at the rate of 5% of the value of the land concerned and any such conveyance, transfer or agreement shall be of no force or effect until the stamp duty payable thereon has been paid either on the agreement or on the share transfer and the share transfer form or agreement (as the case may be) has been endorsed by the Comptroller with amount of stamp duty paid, and lodged with the Registrar of Companies.

(Act 6/2010, s. 41)

26. CONVEYANCE or TRANSFER on Sale of any property (except such debenture stock or funded debt as aforesaid) – 5% of the value of the property conveyed or transferred. (And see sections 50–58).

27. Waiver on Conveyance or Transfer for development project-see section 9
(Act 1/2010, s. 4(b))

28. CONVEYANCE or TRANSFER by way of security of any property (except such stock or debenture stock or funded debt as aforesaid) or of any security.

See MORTGAGE, etc.

29. CONVEYANCE or TRANSFER of any kind not hereinbefore described $20

30. COUNTERPART. See DUPLICATE.

31. COVENANT for securing the payment or repayment of money or the transfer or retransfer of stock.

See MORTGAGE, etc.

32 DEBENTURE or DEED for securing the payment or repayment of money, or the transfer or retransfer of stock.

See MORTGAGE, etc.

33. DECLARATION (Statutory). See AFFIDAVIT.

34. DEED of any kind whatever, not described in this Schedule. $20

35. DEFEASANCE. Deed or other instrument of defeasance of any conveyance or disposition, apparently absolute, but intended only as a security for money or stock.

See MORTGAGE, etc. and section 62.

36. DRAFT for money. See BILL OF EXCHANGE, and section 36.

37. DUPLICATE or COUNTERPART of any instrument chargeable with any duty:

Where such duty does not amount to $15, the same duty as the original instrument.

In any other case.....$20

And see section 60.

38. EXCHANGE, Instruments effecting:

In cases specified in section 61, see that section.

In any other case.....$20

39. EXEMPLIFICATION or CONSTAT, under the Public Seal, of any Letters Patent $100

40. EXEMPLIFICATION under the seal of any Court, or under the Public Seal, of any record or proceeding $25

41. FURTHER CHARGE or FURTHER SECURITY.....See MORTGAGE, etc. and section 66.

42. LEASE – 0.05% of the value of the leased property for each year or part of a year of the term of the lease, up to a maximum of 5% of the value of the leased property.

43. LETTERS PATENT on any invention. See EXEMPLIFICATION.

44. LETTER OR POWER OF ATTORNEY, or other instrument in the nature thereof:

(a) by navy petty officer, seaman, marine or soldier serving as a marine, or by the executors or administrators of any such person, for receiving prize money or wages $5

(b) for the receipt of the dividends or interest of any stock:

Where made for the receipt of one payment only

in any other case $20

(c) for the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money not exceeding $500, or any periodical payments not exceeding the sum of $100 (not being hereinbefore charged)..... $10

(d) of any kind whatsoever not hereinbefore described $25

45. LICENCE for marriage (See section 8) $100

46. LICENCES UNDER THE ALIENS LAND HOLDING REGULATION ACT. See the Act.

47. MARRIAGE LICENCE. See LICENCE.

48. MORTGAGE, BOND, CHARGE, DEBENTURE, DEED, COVENANT AND W ARRANT OF ATTORNEY to confess or enter up judgment, whether the same be:

(a) the only or principal or primary security for the payment or repayment of money;

(b) a transfer, assignment, or disposition of any mortgage, bond, debenture, covenant or foreign security, or of any money or stock secured by any warrant by a judgment;

(c) collateral, auxillary, additional, substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped:

the stamp duty shall be 1% of the amount secured as aforesaid; or

(d) a reconveyance, release, discharge, surrender, resurrender, warrant to vacate, or renunciation of any such security as aforesaid, or of the benefits thereof or of the money thereby secured $20
And see sections 62–67.

49. NOTARIAL ACT of any kind whatsoever (except a protest of a bill of exchange or promissory Note). And see PROTEST, and section 68.

50. ORDER for the payment of money. See BILL OF EXCHANGE and section 68.

51. RECONVEYANCE, RELEASE or RENUNCIATION of any property. See MORTGAGE, etc.

52. RELEASE or RENUNCIATION of any property, or of any right or interest in any property:

Upon a sale, see CONVEYANCE ON SALE.

By way of security, see MORTGAGE, etc.

In any other case.....$20

53. RENUNCIATION. See RECONVEYANCE AND RELEASE.

54. REVOCATION of any use or trust of any property by deed, or by any writing not being a will.....$20

55. SETTLEMENT – Any instrument whether voluntary or upon any good or valuable consideration, otherwise than a *bona fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or hereditaments, or not, or to be laid out in the purchase of other lands or other hereditaments, or not, or to be laid out in the purchase of other lands or other hereditaments, or not) or any definite and certain amount of stock or any security, is settled, or agreed to be settled in any manner whatsoever:

for every $500, and also for any financial part of $500, of the amount or value of the property settled or agreed to be settled..... $5

Exception:

Instrument of appointment relating to any property in favour of persons specially named or described as the objects of a power of appointment created by a previous settlement stamped with *ad valorem* duty in respect of the same property; or by will where probate has issued in respect of the personal estate of the testator.

56. TRANSFER. See CONVEYANCE OF TRANSFER.

57. VALUATION. See APPRAISEMENT.

58. WARRANT OF ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or retransfer of stock. See MORTGAGE, etc.

59. WARRANT OF ATTORNEY of any other kind.....$10

60. GENERAL EXEMPTIONS FROM ALL STAMP DUTIES:

(a) instruments for the sale, transfer, or other disposition either absolutely or by way of mortgage, or otherwise of any ship or vessel, any part, interest, share, or property of or in any ship or vessel;

(b) bonds given to the Bailiff or other persons upon the replevy of any goods, chattels, and assignment of such bonds;

(c) any bond given in connection with the exportation of any spirits or tobacco in pursuance of the law of Anguilla;

(d) with effect from 1 October, 2004, instruments for the purchase, sale transfer, exchange, conveyance or lease of any freehold or leasehold property vested in or acquired by the Government of Anguilla, a statutory body or body corporate owned or controlled by the Government of A nguilla, any ecclesiastical or educational institution or organization approved by the Governor in Council;

(Act 11/2005, s. 2)

(e) instruments or documents required in connection with the conveyance or transfer of property to a foreign Government or State for diplomatic or consular purposes or for the use of its agencies in Anguilla where stamp duty, if charged, would fall to be borne directly by such foreign Government or State accords similar exemption to Her Majesty's Government;

(f) the sale or transfer of securities listed on an exchange licensed by the Eastern Caribbean Securities Regulatory Commission under the Securities Act.

(Act 11/2001, s.164 and Act 11/2005, s. 2)

And see section 28 of the Post Office Act.

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