ANGUILLA

REVISED REGULATIONS OF ANGUILLA

under

STAMP ACT
R.S.A. c. S55

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.

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Revised Regulations of Anguilla: S55-1

STAMP ACT (R.S.A. c. S55)

STAMP VENDORS ORDER

Note: These Regulations are enabled under section 4(e) of the Stamp Act, R.S.A. c. S55.

Interpretation

1. The terms Comptroller of Inland Revenue and Postmaster respectively shall mean the Comptroller of Inland Revenue and the Postmaster of Anguilla.

(Act 6/2010, s. 41)

Applications for licence

2. (1) All applications for licences to sell stamps shall be in writing and shall be addressed to the Comptroller of Inland Revenue who shall, upon being satisfied of the fitness of the applicant to hold a licence for the sale of stamps to the public, issue an annual licence expiring at the 31st December in each year free of charge in such form as may be approved by the Governor, to any person, other than a person in the employment of the Government.

(Act 6/2010, s. 41)

(2) Licences will be issued solely for the purpose of enabling stamp vendors to provide extra facilities to the residents of and visitors to Anguilla to purchase postage stamps at places more convenient to the purchasers or at times when the Post Office is closed for business.

(3) If the Comptroller of Inland Revenue is of the opinion that circumstances do not warrant the issue of a licence in any case, he may refuse to issue a licence to any applicant without assigning any reason for so doing.

(Act 6/2010, s. 41)

(4) The Comptroller of Inland Revenue may determine any licence in his discretion, at any time.

(Act 6/2010, s. 41)

(5) Any person whose application for a licence has been refused or any licensee whose licence has been determined by the Comptroller of Inland Revenue, if dissatisfied with such decision, may appeal to the Governor in Council, whose decision shall be final.

(Act 6/2010, s. 41)

Commission

3. (1) Upon every purchase of stamps for sale to the public of not less than $9.60 in value from the Post Office by a licensed vendor, that licensed vendor shall be entitled to a receipt for same and to receive a drawback of 2½% on the value of stamps so purchased, but no such drawback shall be paid to any person in the employment of the Government.

(2) Upon production to the Comptroller of Inland Revenue of such receipt issued by the Postmaster in respect of stamps purchased in accordance with this order, the Comptroller of Inland Revenue shall pay to the licensed vendor the amount of the drawback due to him.

(Act 6/2010, s. 41)

Postmaster to keep account

4. The Postmaster shall keep a separate account of the stamps sold to each licensed vendor and shall make a return thereof to the Auditor at the end of each month.

Inspection

5. All postage stamps or postage stationery purchased by the licensee as stamp vendor for sale to the public under these rules shall be at all reasonable times open to inspection by the Comptroller of Inland Revenue or by an officer deputed in writing by him to carry out such inspection.

(Act 6/2010, s. 41)

Public notice

6. (1) Every licensed stamp vendor must provide and exhibit outside the premises where he is licensed to sell stamps, a notice bearing the words "Licensed to sell stamps". The notice is to be placed in such a position as to be clearly visible to the public and be of such size and form as the Comptroller of Inland Revenue may approve.

(Act 6/2010, s. 41)

(2) The licensee may not sell stamps at any other address than that entered on his licence.

Prohibitions

7. (1) A licensed vendor may not exchange stamps nor may he sell any stamps other than those that he has procured at the Post Office.

(2) Any licensed vendor who has reason to believe than any stamps ordered from him are—

(a) to supply a wholesale order outside Anguilla; or

(b) to be used for the purpose of paying Court fees;

must refuse to supply the stamps to the applicant and refer him to the Post Office.

(3) Stamp vendors may not purchase stamps for commercial use in their own trade or vocation.

Citation

8. These Regulations may be cited as the Stamp Vendors Order, Revised Regulations of Anguilla S55-1.