

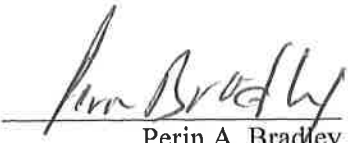
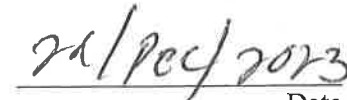


ANGUILLA

STAMP (TEMPORARY PROVISIONS) ACT, 2023

Published by Authority

I Assent


Perin A. Bradley
Governor (Acting)
Date

ANGUILLA

NO. 27/2023

STAMP (TEMPORARY PROVISIONS) ACT, 2023

[Gazette Dated: 27th December, 2023] [Commencement: under section 3]

An Act to create a temporary stamp duty for the period 1st January 2024 to 31st December 2026.

ENACTED by the Legislature of Anguilla

Interpretation

1. In this Act the “principal Act” means the Stamp Act, R.S.A. c. S55.

Payment of duties for 1st January 2024 to 31st December 2026

2. (1) Notwithstanding section 8(1) and paragraph 26 of the Schedule of the principal Act, Anguillians shall pay stamp duty of 2.5% of the value of the property conveyed or transferred.

(2) For the purposes of subsection (1) debenture stock, funded debt or shares of any company or corporation are included.

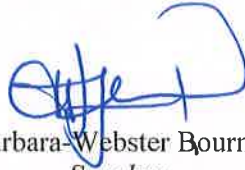
(3) The conveyance or transfer of property under subsection (1) shall be completed and registered by 31st December, 2026.

Commencement and duration

3. This Act is deemed to have come into force on 1st January 2024 and shall expire on 31st December 2026.

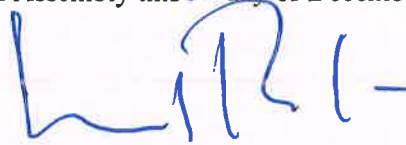
Citation

4. This Act may be cited as the Stamp (Temporary Provisions) Act, 2023.



Barbara Webster Bourne
Speaker

Passed by the House of Assembly this 20th day of December, 2023



Lenox J. Proctor
Clerk of the House of Assembly

OBJECTS AND REASONS

(The objects and reasons do not form part of this Bill)

The object and reason of this Bill is to lower the stamp duty payable by Anguillians on the conveyance or transfer of real property from 5% to 2.5% for a period of three years from the 1st day of January 2024 until the 31st day of December 2026.