

No. 4.]

Stamp Duty Ordinance, 1915.

[1915.



The following Ordinance, 1915, shall be amended as follows:—

In place of the duties in respect of declarations of assent, the following duties shall be substituted:—

(a) Declaration of assent—

On the full gross value of the interest in the immovable property conveyed by will or transmitted by succession, the over £10 or fractional part of £10

where such value does not exceed £500

where such value exceeds £500

(b) Ship's manifest—where the ship's registered tonnage is less than 50 tons

where such value exceeds £500

where such value does not exceed £500

(c) Will—

On the full gross value of all the immovable property in the Colony which is comprised in the will for any £10 or fractional part of £10

where such value exceeds £500

where such value does not exceed £500



I assent.
G. B. HADDON-SMITH,
 Governor.
 6th May, 1915.

SAINT LUCIA.

No. 4 of 1915.

AN ORDINANCE to amend the Stamp Duty Ordinance, 1913.

[6th May, 1915.]

BE it enacted by the Governor, with the advice and consent of the Legislative Council of Saint Lucia, as follows:—

1. This Ordinance may be cited as the Stamp Duty Ordinance, 1915. Short title.



Amendment of the
Schedule to Ordinance
21 of 1913.

2. The Schedule to the Stamp Duty Ordinance, 1913, shall be amended as follows:—

In place of the duties in respect of declarations of succession, ships' manifests and wills specified in the said Schedule the following duties shall be substituted:—

(a) "Declaration of succession—

On the full gross value of the interest in the immoveable conveyed by will or transmitted by succession, for every £10 or fractional part of £10

where such value does not exceed £50.....one shilling,
where such value exceeds £50.....two shillings."

(b) "Ship's manifest—where the ship's registered tonnage is less than 40 tons.....six pence,
is 40 tons or more.....one shilling."

(c) "Wills—

On the full gross value of all the moveable or personal property in the Colony which is comprised in the will, for every £10 or fractional part of £10

where such value exceeds £25 but not £100.....one shilling,
where such value exceeds £100.....two shillings."

Passed the Legislative Council this 6th day of May, 1915.

A. J. K. FERGUSON,
Acting Clerk of Councils.

1915—166.