



ST. HELENA

CHAPTER 152

STAMP DUTIES ORDINANCE and Subsidiary Legislation

Non-authoritative Consolidated Text

This is not an authoritative ‘revised edition’ for the purposes of the Revised Edition of the Laws Ordinance; it has been prepared under the supervision of the Attorney General for the purpose of enabling ready access to the current law, and specifically for the purpose of being made accessible via the internet.

Whilst it is intended that this version accurately reflects the current law, users should refer to the authoritative texts in case of doubt. Enquiries may be addressed to the Attorney General at Essex House, Jamestown [Telephone (+290) 2270; Fax (+290) 2454; email pa.lawofficers@legalandlands.gov.sh]¹

Visit our [LAWS page](#) to understand the St. Helena legal system and the legal status of this version of the Ordinance.

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¹ These contact details may change during 2011 or early in 2012. In case of difficulty, email shgwebsite@sainthelena.gov.sh or telephone (+290) 2470.

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CHAPTER 152**STAMP DUTIES ORDINANCE**

(Ordinances 18 of 1987 and 4 of 2005, Legal Notices 21 of 2005 and 13 of 2005, Ordinance 7 of 2011 and Legal Notice 13 of 2012)

AN ORDINANCE TO CONSOLIDATE AND AMEND THE LAW RELATING TO STAMP DUTIES.

Commencement

[10 April 1987]

PART I**PRELIMINARY****Short title**

1. This Ordinance may be cited as the Stamp Duties Ordinance.

This e-version of the text is not authoritative for use in court.

Interpretation

2. In this Ordinance, except where the context otherwise requires—
- “**die**” includes any plate, type, tool or implement whatever used under this Ordinance for expressing or denoting any duty, or the fact that any duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty, or for denoting any fee, and also any part of any such plate, type, tool or implement;
- “**duty**” means any stamp duty for the time being chargeable by law;
- “**executed**” and “**execution**” with reference to instruments not under seal, mean signed and signature;
- “**instrument**” means and includes every written document;
- “**money**” includes all sums expressed in British, St. Helena or any other currency;
- “**stamp**” means as well as an adhesive stamp a stamp impressed by means of a die;
- “**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.

PART II

DUTIES; PAYMENTS AND COLLECTION

Stamp Duty

3. (1) There shall be paid, upon every instrument of a type appearing in the first column of the Schedule, the duties respectively specified in respect thereof in the second column of the said Schedule.
- (2) The duties payable under subsection (1) shall be known as Stamp Duties.
- (3)² The Governor in Council may, by Order published in the Gazette, amend the Schedule or repeal it and substitute a new one.

Evidence of payment

4. The fact that duty has been paid upon any instrument shall be denoted by means of a stamp or stamps of a type prescribed by regulations made under this Ordinance.

Controller of Stamps

5. (1) The Governor shall appoint some fit and proper person to be the Controller of Stamps, who shall make such arrangements as appear to him to be necessary or convenient, subject to the provisions of this Ordinance and any Regulations made hereunder, for the collection of the duties herein mentioned.
- (2) Without prejudice to the generality of subsection (1), the Controller shall secure the provisions of all such stamps, dies or other implements as may be necessary for carrying into effect the provisions of this Ordinance.

² Section 3(3) inserted by Ord. 4 of 2005

Duties may be made up by several stamps

6. The duties imposed by this Ordinance may be made up by several stamps; and stamps of greater value than is required may be used upon any instrument.

Instruments relating to Crown property

7. All instruments relating to property belonging to the Crown shall, unless exempted, be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

Application of duties

8. Every person who, in pursuance of arrangements made by the Controller, receives any duties under this Ordinance shall cause all sums so received to be remitted to the Controller who shall secure that all duties received by him under this Ordinance are paid into and form part of the Consolidated Fund.

Public Officer not to register unstamped instruments

9. No public officer shall register, file, or issue any instrument which is required to be stamped, until it has been duly stamped in the manner herein provided.

Unstamped instruments

10. (1) No instruments made liable by any Ordinance to any duty shall be pleaded or given in evidence in any Court unless it is duly stamped.

(2) Notwithstanding subsection (1), any Court may, if it thinks fit, allow an adjournment of any proceedings, to enable a person producing an unstamped instrument to have the same duly stamped.

(3) No instrument shall in any criminal proceedings be inadmissible in evidence for want of a stamp.

By whom duty payable

11. The duty upon any instrument of a type specified in the First Column of the Schedule shall be payable by the person or persons mentioned in respect of such instrument in the Third Column thereof, and where two or more persons are so liable they shall be liable jointly and severally.

Time for stamping

12. Every instrument liable to be stamped under this Ordinance shall be so stamped within twenty-eight days after the same shall have been executed.

Penalty for late stamping

13. (1) Where any instrument is stamped more than twenty eight days after the same shall have been executed, there shall be payable an additional amount of duty (hereinafter called a

“penalty”) equal to one half of the duty otherwise payable, for each three months (or part thereof) elapsed since the date by which the instrument should have been stamped.

(2) The Controller may remit any penalty (either in whole or in part) if satisfied that the failure to stamp the instrument in due time was not due to the fault of the person or persons liable in respect thereof.

Offences

14. (1) Whosoever shall—

- (a) being a person liable to pay duty upon any instrument, or to affix or cancel any stamp, wilfully neglects or refuses so to do; or
- (b) wilfully makes or alters any instrument, or make any false statement or declaration, with a view to avoiding the payment (by himself or another) of any duty otherwise lawfully payable; or
- (c) being a person responsible for the custody of any stamp or die, knowingly permit the same to be used or applied so as to indicate that duty has been paid which has not in fact been paid,

shall be guilty of an offence and liable upon conviction on indictment to imprisonment not exceeding three years or to a fine not exceeding £1,000, or to both such fine and imprisonment.

(2) Any duty lawfully payable under this Ordinance shall remain so payable notwithstanding any criminal proceedings under this section.

Rules

15. The Governor-in-Council may make Rules generally for giving effect to the provisions of this Ordinance; and may, in particular by such rules, provide—

- (a) for the type or types of stamps to be used, under section 4, to denote the payment of duty;
- (b) for the manner in which such stamps are to be applied or affixed, including provisions as to the cancellation of any such stamps;
- (c) that instruments of any of the types liable to be stamped under this Ordinance shall be in prescribed forms, or shall include prescribed particulars or declarations.

SCHEDULE³

COLUMN 1	COLUMN 2	COLUMN 3
<i>Type of Instrument or Transaction</i>	<i>Duty Payable</i>	<i>Duty Payable by</i>
A. Lease, or agreement for a Lease of Land; other than a lease executed in pursuance of an agreement which has been duly stamped as an agreement for a lease.	<p>For the Lease Premium on transactions of any value:-</p> <ul style="list-style-type: none"> - at a rate of 1.5% for transactions between 1 April 2012 & 31 March 2013, - at a rate of 2.0% for transactions between 1 April 2013 & 31 March 2014 - at a rate of 2.5% for transactions from 1 April 2014 <p>For the Lease Rent on transactions of any value:-</p> <ul style="list-style-type: none"> - at a rate of £20 for leases with an initial total rent liability over the term of not more than £5,000 - at a rate of £75 for leases with an initial total rent liability over the term of over £5,000 but not more than £20,000 - at a rate of £250 for leases with an initial total rent liability over the term of over £20,000 - 	The lessee(s) or tenant(s)
B. Mortgage or charge upon land, or upon any ship or other sea-going vessel.	<p>On the sum secured:-</p> <ul style="list-style-type: none"> - £25 per mortgage 	The mortgagee(s)
C. Sale or transfer	<p>On transactions of any value:-</p> <ul style="list-style-type: none"> - at a rate of 1.5% for 	The transferee(s)

³ Schedule substituted by LN 21 of 2005 and LN 13 of 2009, amended by Ord. 7 of 2011 and substituted by LN 13 of 2012

	<p>transactions between 1 April 2012 & 31 March 2013,</p> <ul style="list-style-type: none"> - at a rate of 2.0% for transactions between 1 April 2013 & 31 March 2014 - at a rate of 2.5% for transactions - from 1 April 2014 	
D. Partnership deed or agreement	For each party thereto, £6.00	The partners
E. Policy of Insurance or Assurance	£1.00	The issuer of the policy or his agent.
F. Power of Attorney	£1.50 for each grantor	The grantor(s)
<p>G. Transfer of land, or of any interest in land; other than:</p> <p>(i) a transfer by a personal representative to the person(s) entitled to the property under the deceased's will or under the law relating to intestate succession; or</p> <p>(ii) a transfer made within three months after the incorporation of a company under the Companies Ordinance 2004, whereby land or an interest in land is transferred to that company by a person who was an incorporator (as defined in the Companies Ordinance 2004) of that company.</p>	<ul style="list-style-type: none"> - at a rate of 1.5% for transactions between 1 April 2012 & 31 March 2013, - at a rate of 2.0% for transactions between 1 April 2013 & 31 March 2014 - at a rate of 2.5% for transactions from 1 April 2014 	The transferee(s)

H. Share Transfers	On the value of the transactions:- 1%	Purchaser
I. Any Transaction within A Comprehensive Development Area	No duty payable on the first transfer of land and residential property where the plot and house are classified as affordable and secured for affordable use in the future	Not applicable

STAMP DUTIES RULES – Section 15*(Legal Notice 19 of 1987)***Short title**

1. These rules may be cited as the Stamp Duties Rules.

Denoting payment of duty

2. The payment of duty upon any instrument may be denoted by either—
- (a) affixing to the instrument a postage stamp or postage stamps of value or total value not less than the duty payable upon the instrument; or
 - (b) an embossed seal in such form as the Controller of Stamps may from time to time approve.

Further provisions as to stamps

3. (a) Where the payment of duty is denoted in the manner authorised by rule 2(a), the person affixing the stamp or stamps shall cancel the same by writing or stamping across the face thereof the date on which the stamps were affixed.

(b) Where the payment of duty is denoted in the manner authorised by rule 2(b), the seal shall be affixed by the Registrar of Lands, or a member of his staff, upon payment to him of the duty due on the instrument.

Certificate of value

4. Every instrument effecting the creation or disposal of any land (or any interest in land) shall contain a certificate (in the form set out in the Schedule to these rules) as to the value of the land or interest created or transferred; and every person executing such an instrument shall be deemed to confirm the contents of such certificate.

SCHEDULE

The parties hereto hereby certify that the value of the land or interest hereby created or transferred is £..... (or the amount of the consideration above mentioned).
