

REPRINT

STAMP DUTIES ACT (CAP. 126)

As in force at: 1 March 1996

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AN ACT TO PROVIDE FOR THE IMPOSITION OF STAMP DUTIES

STAMP DUTIES ACT (CAP. 126)

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STAMP DUTIES ACT (Cap. 126)

As in force at: 1 March 1996

1 Short title

This Act may be cited as the *Stamp Duties Act*.

2 Interpretation

In this Act unless the context otherwise requires:

“Collector” means the Chief Collector of Stamp Duties and every Collector of Stamp Duties appointed under section 5;

“duty” means the stamp duty for the time being chargeable by law;

“executed” and **“execution”** with reference to documents mean signed and signature by any one or more of the parties thereto, or in the case of a Corporation sealed with its seal;

“insurance business” has the same meaning as that ascribed to it in section 2 of the *Insurance Act*;

“lease” includes a sub-lease;

“stamp” means either a stamp impressed by means of a die approved by the Chief Collector of Stamp Duties or an adhesive stamp;

“stamped” and **“duly stamped”** mean that the instrument referred to is stamped with the required and sufficient stamp and that such stamp has been cancelled, if necessary, in accordance with the provisions of this Act;

“transfer on sale” includes every document and every decree, certificate or order of any Court or of any judge whereby any property or any estate or interest in any property upon the sale thereof is transferred to or vested in a purchaser or any other person on his behalf or by his direction.

3 Documents on which duty shall be charged

- (1) Subject to the exemptions contained in the Schedule hereto, there shall be raised, collected and paid to a Collector upon and in respect of the several documents specified in the said Schedule, the several duties in such Schedule specified, the said duties being denoted by affixing Solomon Islands adhesive stamps to, or impressing a die approved by the Chief Collector of Stamp Duties upon, the said documents.
- (2) It shall be lawful for the Minister by order from time to time to add to, alter or amend the duties payable under this Act and such addition, alteration or amendment shall be deemed to be embodied in this Act.
- (3) It shall be lawful for the Minister to exempt any document or class or description of documents from the duties payable under this Act and such exemption shall be deemed to be embodied in this Act.

4 Appointment of officers

- (1) There may be appointed:
 - (a) a Chief Collector of Stamp Duties;
 - (b) such other officers as may be necessary for the due administration of this Act.
- (2) Any appointment under subsection (1) shall, if the person appointed is not a public officer, be made pursuant to the *Constitution*, but otherwise shall be made by the Minister.

5 Designation of Collector

- (1) The Chief Collector may for the proper administration of this Act, designate any officer appointed under section 4 to be a Collector of Stamp Duties.
- (2) An officer designated as a Collector of Stamp Duties pursuant to subsection (1) shall in exercising, performing or discharging any power, duty or function conferred or imposed on or assigned to the Chief Collector by any provision of this Act be deemed for all purposes to be authorised to exercise, perform or discharge that

power, duty or function until the contrary is proved.

6 Duties, etc. recoverable at suit of Collector

- (1) All duties and penalties payable under this Act shall, from and after the day on which they become due and payable, be deemed to be debts due and payable to the Solomon Islands Government by and from every person liable to payment of the same, and may be recovered in any Court of competent jurisdiction at the suit of a Collector.
- (2) Every person who with respect to any document mentioned in the Schedule hereto comes within the description specified in the column thereof headed “persons primarily liable” is personally liable for the payment of the duty chargeable upon such document within two months of the execution thereof.
- (3) Nothing herein shall be deemed to exonerate any other person from any liability imposed upon him by this Act, nor to exempt from duty any document liable to the payment of duty under this Act.

7 Collection of duty by distraint, etc.

In any case in which stamp duty is recoverable in the manner provided in section 6, the Chief Collector may, instead of suing for such stamp duty authorise in writing any collector or other person designated for the purpose to distrain upon the goods and chattels of the person liable to payment and the provisions of section 89 of the *Income Tax Act* shall with such modifications and adaptations as may be necessary be applicable in respect of such recovery of stamp duty.

8 Power to declare agent

- (1) For the purposes of the collection and recovery of stamp duty due by a person, the Chief Collector may in his discretion by notice in writing to any person declare him to be the agent of the other person.
- (2) Where the Chief Collector pursuant to subsection (1), declares a person the agent of another person for the collection and recovery of stamp duty due under this Act, the provisions of section 85 of the *Income Tax Act* shall with such modifications and adaptations apply

to such process of collection and recovery of stamp duty.

9 Documents not duly stamped inadmissible

No document executed in Solomon Islands or relating, wheresoever executed, to any property situate in Solomon Islands or to any matter or thing done or to be done in Solomon Islands, shall, except in criminal proceedings and in civil proceedings by a Collector to recover any duty or penalty under this Act, 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.

10 Every document chargeable to duty to be duly stamped

- (1) Every document executed which is chargeable to duty under this Act shall be duly stamped irrespective of whether or not that document is required by law to be registered.
- (2) All the facts and circumstances affecting the liability of any instrument to duty or the amount of the duty with which any instrument is chargeable are to be fully and truly set forth in the instrument and the Chief Collector shall refuse to stamp such document unless he is satisfied that such evidence as he may deem necessary to prove that all such facts and circumstances are truly set forth in it.
- (3) Subject to the provisions of section 11, where, for the purpose of evading or reducing any duty payable under this Act, the parties to any dealings in property, instead of executing a proper document, enter into a verbal agreement, the Chief Collector shall for the purpose of ascertaining the duty payable, determine the value on which the duty is to be assessed as:
 - (i) in the case of a lease, sub-lease, underlease or tenancy agreement, the annual rental value of the land or building, as the case may be;
 - (ii) in the case of a transfer property, the Chief Collector shall require a valuation from a certified valuer in respect of the value of the property transferred.

11 Chief Collector shall require valuation from certified valuer

- (1) Notwithstanding the provisions of section 10 or any other provisions of this Act, every document which affect a transfer of property shall accompany a valuation certificate from a certified valuer, and the Chief Collector shall refuse to stamp any documents under this section unless he is satisfied that the value stated in the document is the certified value thereof.
- (2) Notwithstanding the provisions of section 10, and this section, or any other provisions of this Act, the Chief Collector may, where he deems it necessary require a valuation from a certified valuer in respect of any other dealings in property which is subject to stamp duties under this Act, and the value so ascertained shall be the value thereof for the purposes of calculating the stamp duty payable under this Act.
- (3) For the purpose of calculating the stamp duty payable under this Act, the basis for arriving at the valuation of shares transferred shall be fully and truly documented and be forwarded to the Chief Collector with the instrument affecting such transfer:

Provided, however, that nothing in this Act shall prevent the Chief Collector from engaging an independent valuer, for the purpose of ascertaining the true value of the shares transferred, where he has reasons to doubt the accuracy of the value so stated.

12 Assessment of duty, etc.

Where:

- (a) a person refuses or fails to deliver or lodge with the Chief Collector as and when he is required to do so by or under this Act, a statement, return, instrument or other document on or in relation to which duty is chargeable under this Act;
- (b) the Chief Collector is not satisfied with a statement, return, instrument or other document delivered or lodged with him and on which duty is chargeable under this Act; or
- (c) the Chief Collector has reason to believe or suspect that a person is liable to pay any fee, duty or other amount under this Act,

the Chief Collector may assess such duty or such penalty as in his opinion is chargeable under this Act.

13 Objections against amendment

- (1) Within thirty days after the receipt of notice of an assessment made under section 12, a person who is dissatisfied with the amendment may object in writing to the Chief Collector stating in detail the grounds for the objection.
- (2) The Chief Collector shall consider the objection and serve notice in writing of his decision on the person who lodged the objection.

14 Refund on application of overpaid stamp duty

Where the Chief Collector finds that by reason of an appeal or reassessment, the amount payable by way of stamp duties is reduced, the Chief Collector shall:

- (a) refund the amount of any stamp duties overpaid; or
- (b) apply the amount of any stamp duty against any liability of the person to the Solomon Islands Government, being liability arising under, or by virtue of, an Act of which the Commissioner of Inland Revenue has general administration, and refund any part of the amount that is not so applied.

15 Objection and appeal

- (1) Where in relation to an objection under section 13, a person is dissatisfied with the decision of the objection, he may within thirty days of receipt of the notice referred to in subsection (2) of section 13 and on payment of the duty mentioned therein appeal to the High Court against the amendment and for the purpose require the Chief Collector to state and sign a case setting out the basis of the amendment.
- (2) The Chief Collector shall thereupon state and sign a case accordingly and deliver it to the appellant.
- (3) On the application of the appellant, the appeal shall be set down for hearing.

- (4) On hearing the appeal, the High Court shall:
 - (a) determine the question at issue; and
 - (b) assess the duty and penalty (if any) that the Court considers chargeable.
- (5) Where the Court's assessment is less than the Chief Collector's assessment, the Court shall order the Chief Collector to pay to the appellant:
 - (a) the amount of duty or penalty paid by the appellant in excess of the amount assessed by the Court; and
 - (b) the costs incurred by the appellant in relation to the appeal.
- (6) Where the Court's assessment is greater than the assessment of the Chief Collector, the Court shall order the appellant to pay to the Chief Collector:
 - (a) the amount of duty or penalty by which the Court's assessment exceeds the amount paid by the appellant; and
 - (b) the costs incurred by the Chief Collector in relation to the appeal.
- (7) Where the Court confirms the assessment of the Chief Collector, the Court shall order the appellant to pay to the Chief Collector the costs incurred by the Chief Collector in relation to the appeal.

16 Registering document not duly stamped

- (1) No document which is required by law to be registered shall be registered until it is duly stamped in accordance with this Act.
- (2) Any person knowingly registering any such document not being duly stamped shall be liable to a penalty of fifty dollars.

17 Cancellation of stamps

- (1) Adhesive stamps used for the purpose of denoting duties under this Act shall be cancelled by the persons and in the manner prescribed in this subsection, that is to say:

- (a) any person signing any document required by this Act to be stamped may, at the time of signing, cancel the adhesive stamps used by writing, stamping or otherwise recording his name or initials, or the name or initials of his firm or principal, together with the date of so doing across the stamps so that each stamp is effectively cancelled and rendered incapable of being used again;
 - (b) any person may present a document, required by this Act to be stamped, at a Post Office for cancellation of the stamps thereon, and any officer of the Post Office may thereupon cancel the stamps with the Post Office date stamp;
 - (c) a Collector may at any time and in such manner as he may deem fit, cancel adhesive stamps used for the purpose of denoting the duty on any document.
- (2) Any person who cancels any adhesive stamp used for the purpose of denoting the duty on any document required by this Act to be stamped, otherwise than in accordance with the provisions of this section, shall be guilty of an offence, and liable to a fine of twenty dollars.

18 Duly stamped document

No document stamped with an adhesive stamp shall be deemed to be duly stamped unless the stamp has been duly cancelled in the manner prescribed by section 17.

19 Penalty for using unstamped document

Any person who makes, issues, transfers or negotiates any document chargeable with duty, or pays any money accrued due in respect of any such document before the same is duly stamped shall be liable to a penalty of forty dollars.

20 Penalty for late stamping

If any document, required by this Act to be stamped, is not duly stamped within two months of the execution thereof, it shall only be stamped upon payment to a Collector of the following penalty, that is to say a penalty of ten *per centum* or ten dollars, whichever is greater

if stamped within two months of the execution thereof, or if not stamped within two months of the execution thereof, a penalty of twenty-five *per centum* of the duty payable or ten dollars whichever is greater for each period of three months that the duty remains unpaid after the expiration of the said period of three months.

21 Use of over-printed stamps on cheques

- (1) Any bank carrying on business in the Solomon Islands may, with the approval of, and subject to such terms and conditions as may be prescribed by the Chief Collector of Stamp Duties, issue by sale or otherwise printed forms bearing an over-printed stamp with the words "Solomon Islands Stamp Duty Paid" for the drawing of cheques payable by it in Solomon Islands.
- (2) Any bank issuing a printed cheque form stamped in accordance with this section shall be liable to pay to the Chief Collector of Stamp Duties in respect of such form the amount of duty chargeable under this Act upon cheques as if the form were a drawn cheque.
- (3) Notwithstanding anything to the contrary in this Act a cheque drawn on a printed form which bears an over-printed stamp in accordance with this section shall be deemed to have been duly stamped for all purposes of this Act as if the same had been stamped in accordance with sections 17 and 18 unless it is proved that the printed form was not issued or the over-printed stamp was not imposed by or with the authority of a bank.
- (4) Nothing in this section shall preclude a bank from charging any person to whom it issues a printed cheque form with the amount of any duty for which it is liable under this section in respect of such form.

22 Use of over-printed stamps on policies of insurance

- (1) Any company carrying on insurance business in Solomon Islands may, with the approval of and subject to such conditions as may be prescribed by the Chief Collector of Stamp Duties, issue by sale or otherwise printed forms bearing an over-printed stamp with the words "Solomon Islands Stamp Duty Paid" on every policy of insurance executed in Solomon Islands by the company.

- (2) A company issuing a printed policy of insurance form stamped in accordance with subsection (1) shall pay to the Chief Collector of Stamp Duties in respect of the form the amount of duty chargeable under this Act upon policies of insurance as if the form was an executed policy of insurance.
- (3) Notwithstanding anything to the contrary in this Act, a policy of insurance executed on a form which bears an over-printed stamp in accordance with this section shall be deemed to have been stamped in accordance with sections 17 and 18 unless it is proved that the printed form was not issued, or the over-printed stamp was not imposed, by or with the authority of the company.
- (4) Nothing in this section shall prevent a company from charging any person to whom it issues a printed policy of insurance form with the amount of duty for which the company is liable under this section in respect of the form.

23 Frauds in relation to stamps or duty

Any person who shall fraudulently remove or cause to be removed from any document, required to be stamped by this Act, any stamp, or shall use any such stamp, or shall do or be concerned in the doing of any fraudulent act with the intent to defraud the Solomon Islands Government of any duty chargeable under this Act, shall be liable on conviction to a fine of one thousand dollars or to imprisonment for two years.

24 Power to obtain information and evidence

- (1) Every person including every public officer having in his custody any registers, books, records, papers, documents or proceedings the inspection of which may lead to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit the Chief Collector or any officer authorised by him to inspect for such purpose the registers, books, records, papers, documents or proceedings and to take such notes and extracts as he may deem necessary without fee or charge.
- (2) The Chief Collector or any other authorised officer may for the purposes of any investigation under this section, require any person having connections with the matter under investigation to give him

all reasonable assistance in the investigation and to answer all proper questions relating to any such investigation either orally or, if the Chief Collector or officer so requires, in writing, require such person to attend at the premises with him.

- (3) Any person who hinders or interferes with the Chief Collector or any Collector doing anything that he is authorised by this section to do shall be guilty of an offence and liable on conviction to a penalty of five hundred dollars or imprisonment for two years

25 Offences relating to receipts

If any person:

- (a) gives a receipt liable to duty and not duly stamped; or
- (b) in any case where a receipt would be liable to duty, does not give or issue a receipt duly stamped; or
- (c) upon a payment to an amount the receipt for which is liable to duty, gives or issues a receipt for a less amount, or separates or divides the amount paid with intent to evade the whole or any part of the duty;

he shall be liable to a penalty of forty dollars.

26 Power to remit penalties

The Minister may in writing remit the whole or any part of a penalty under this Act.

27 Certain documents to be duly stamped

Every document in respect of which the duty, under the law in force at the time of its execution, was paid to the Government before the fourth day of December, 1963 shall, notwithstanding that the duty was not denoted by adhesive stamps, for all the purposes of this Act be deemed to have been duly stamped on the date of such payment.

28 Limitation of action

All proceedings for the recovery of any duties or penalties imposed by this Act shall be commenced within six months after the omission

to pay such duties or the act or omission in respect of which the penalty is imposed came to the knowledge of the complainant.

29 Use and discontinuance of dies

- (1) The Chief Collector of Stamp Duties may authorise the use of a die which may be impressed on an instrument to denote the amount of duty paid thereon and any instrument which is so impressed shall be deemed to be duly stamped to the value thereon endorsed.
- (2) Where the Chief Collector of Stamp Duties determines to discontinue the use of any die and to provide a new die in lieu thereof and gives public notice thereof, then, from and after a day to be fixed in the notice (not being within three months after the same is so published), the new die shall be the only lawful die for denoting the duty chargeable in any case in which the discontinued die would have been used and every instrument bearing a date after the day so named and stamped with the discontinued die shall be deemed to be not duly stamped.

30 Regulations

The Minister may make such regulations as appear to him to be necessary or expedient for the better carrying out of the provisions and purposes of this Act.

SCHEDULE

(Section 3)

Person primarily liable

1. Agreement or Memorandum of Agreement (other than a policy of insurance or contract of personal service), whether the same be only evidence of a contract, or obligatory upon the parties from its being a written instrument:

All instruments \$15.00

The parties thereto

Where the instrument is a memorandum of association of a company or a notice of increase of share capital the duty thereon shall be 30% of the authorised capital or the increase in authorised capital, as the case may be:

Provided that the total duty payable in any case shall not exceed \$15,000.00

The insurer

2. Policy of insurance executed in Solomon Islands exclusively upon any life or lives, or exclusively upon any event or contingency relating to or depending upon any life or lives, but not being a policy of insurance against death by accident only:

\$2.00 per instrument

In this item, **“policy or insurance”** includes any document whereby any contract of insurance or assurance is made, or agree to be made or evidenced or whereby the amount of cover under any such contract is increased, but does not include any document which extends, or agrees to extend or evidences any extension of the period during which cover is afforded under any such contract.

The person by whom the goods are consigned

3. Bill of Lading or Receipt of or for any goods, merchandise or effects to be carried to any place beyond Solomon Islands:

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Negotiable copy of Bill of Sale \$2.00

Receipt and each copy 0.20

The drawer or acceptor

4. Bill of Exchange:

(1) Payable on demand, or at sight or on presentation 0.15.

(2) Payable otherwise than on demand, sight or presentation, drawn or expressed to be payable in or actually paid or endorsed or in any manner negotiated in Solomon Islands: 0.50%

(3) Any purchase of foreign exchange exceeding \$3000.00
\$3.00

EXEMPTIONS

(a) Bill of Exchange issued by any Bank for Government purposes to the Chief Accountant.

(b) Cheque or order payable on demand drawn on any Bank or Firm out of Solomon Islands.

The assignee

5. Bill of Sale:

For every Bill of Sale (Except a bill of sale which is a security for money.) \$15.00.

The parties thereto

6. Deed of any kind not otherwise charged. \$15.00.

The drawer or acceptor

7. Promissory Note of any kind:

(Except a Bank Note or Currency Note or Promissory Note issued by any Bank for Government purposes to the Chief Accountant.)

For every \$100 and for every fractional part of \$100.00 0.40%

The grantee, lessee or tenant

8. On a grant of estate (perpetual or fixed term) in land, a lease, which term includes a sub-lease or underlease, or any written document for the tenancy or occupancy of any land or buildings:

(1) Where the annual rental, or estimated annual rental value is not expressed in monetary terms:

- | | | |
|-------|--|-------|
| (i) | Exceeds \$200 but does not exceed \$1,000 | 1.25% |
| (ii) | Exceeds \$1,000 but does not exceed \$10,000 | 1.75% |
| (iii) | Over \$10,000 | 2.25% |

(2) Where, on the grant of a perpetual estate, fixed term estate or a lease, the consideration includes payment of a premium or other capital sum in addition to or substitution for any rent reserved thereunder:

where such premium or capital sum:

- | | | |
|-------|---|-------|
| (i) | exceeds \$5,000 but does not exceed \$20,000 | 1.75% |
| (ii) | exceeds \$20,000 but does not exceed \$50,000 | 2.75% |
| (iii) | exceeds \$50,000 | 3.75% |

and such duty shall be in addition to any duty payable under paragraph (1) of this item.

(3) Variation of the terms of an estate or lease:

When the annual rental or estimated annual rental value in the original estate or lease is increased: the difference between the duty originally paid and the total duty that would be payable as in paragraphs (1) and (2) of this item.

On a charge or mortgage, the chargee or mortgagee or the person lodging the instrument for registration; on a bond, the obligor; on a debenture, the person issuing; on a covenant, the parties to the

covenant or any of them.

9. Charge, Mortgage, Bond, Debenture or Covenant:

(1) Being the only or principal security, or being a collateral or auxiliary or additional or substituted security or by way of further assurance where the principal primary security in the like or greater sum has not already been stamped under this paragraph, for the payment or repayment of any money or money's worth and shall include Bills of Sale registrable under the *Bills of Sale Act*:

All amounts exceeding \$1,000.00

0.50%

Transferee or assignee

(2) Transfer or assignment of any charge, mortgage, bond, debenture or covenant: for the amount transferred or assigned exclusive of the interest not in arrear, the same rate of duty as in paragraph (1) of this item.

Chargee, mortgagee, etc.

(3) Being a collateral or auxiliary or additional or substituted security or by way of further assurance for the payment or repayment of any money or money's worth where the principal or primary security in the like or greater sum has already been stamped under paragraph (1) of this item.

0.15%

(4) Variation of the terms of a charge, mortgage, bond, debenture or covenant when the monetary value secured in the original charge, mortgage, bond or covenant is increased, the duty payable shall be on the increased sum at the rate specified in paragraph (1) or paragraph (3) of this item.

(5) Discharge of a charge, mortgage, bond, debenture or covenant.
\$15.00.

The donor

10. Power of Attorney.

\$15.00.

The transferee

11. Transfer (other than a transfer otherwise specifically charged) of any property whatsoever or of any interest therein, upon the consideration (not being a nominal consideration) or, when there is no or a nominal consideration, upon the amount or value of the property or interest transferred:

- (i) where the consideration or amount exceeds \$10,000 but does not exceed \$25,000
1.75%
- (ii) where the consideration or amount exceeds \$25,000 but does not exceed \$50,000
2.75%
- (iii) where the consideration or amount exceeds \$50,000
3.75%

where the consideration or amount is in respect of the transfer of shares in a limited liability company, the words \$10,000 appearing in paragraph (i) shall be read and construed as if there were substituted for those words the words \$100;

Provided that no conveyance or transfer made for effectuating the appointment of any new trustee or trustees or the retirement of any trustee or trustees, whether the trust is express or implied, or under which no beneficial interest passes in the property conveyed or transferred, or to a beneficiary by a trustee or other person in a fiduciary capacity under any trust, whether express or implied, shall be liable to the duty hereby imposed and this proviso shall have effect notwithstanding that the circumstances exempting the conveyance or transfer from such duty are not set forth in the conveyance or transfer:

Provided further that nothing herein shall be deemed to exempt any instrument from liability to any other duty to which it may be liable under this or any other Act relating to stamp duties.

EXEMPTIONS

- (a) Any instrument dedicating a free and perpetual right-of-way to the use of the public, and not containing any provision by which such instrument could otherwise be liable to duty.

- (b) Any transfer of property to or in trust for any corporation or body of persons associated for religious, charitable or educational purposes; and any instrument for declaring or defining the trust or for appointing new trustees in respect of such property.

GENERAL EXEMPTIONS FROM STAMP DUTY

- (i) Every document in respect of which, but for this exemption, Her Majesty or the Solomon Islands Government would be the sole party liable to pay duty.
- (ii) All bonds to Her Majesty or to the Solomon Islands Government including the bonds of executors and administrators.
- (iii) Every instrument to such extent as expressly exempted under the following Acts:

Local Government Act Cap. 117

Home Finance Corporation Act Cap. 140

Co-operative Societies Act Cap. 164

Livestock Development Authority Act Cap. 41

Provincial Government Act Cap. 118

S.I. National Provident Fund Act Cap. 109

Central Bank of Solomon Islands Act Cap. 49

Investment Corporation of Solomon Islands Act Cap. 143

Development Bank of Solomon Islands Act Cap. 50

- (iv) Every document signed or executed for or on behalf of the Government of Solomon Islands in connection with the raising of loans for or on behalf of the Government.

ENDNOTES

1

KEY

amd = amended	Pt = Part
Ch = Chapter	rem = remainder
Div = Division	renum = renumbered
exp = expires/expired	rep = repealed
GN = Gazette Notice	Sch = Schedule
hdg = heading	Sdiv = Subdivision
ins = inserted	SIG = Solomon Islands Gazette
lt = long title	st = short title
LN = Legal Notice	sub = substituted
nc = not commenced	

NOTE

This Reprint comprises the Act and amendments as in force on 1 March 1996 and published as Chapter 126 of the Revised Edition of the Laws of Solomon Islands.

2

LIST OF LEGISLATION

Stamp Duties Act (Cap. 126)

<i>Constituent legislation:</i>	3 of 1940 (Commenced 1 April 1940)
	14 of 1940
	8 of 1951
	10 of 1952
	1 of 1957
	21 of 1963
	10 of 1972
	1 of 1973
	LN 46A of 1978
	LN 88 of 1978
	16 of 1989
	LN 9 of 1990
	LN 29 of 1990
	LN 32 of 1990
	LN 38 of 1990
	LN 76 of 1990
	4 of 1993

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LIST OF AMENDMENTS