

CHAPTER 82:01**STAMP ACT**

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SCHEDULE

CHAPTER 82:01

STAMP ACT

An Act for charging stamp duties in respect of certain instruments, and for connected matters.

[Act No. 12 of 1931 amended by Act No. 22 of 1932, Act No. 14 of 1937, Act No. 12 of 1950, (Section 5), LN 63 of 1962, LN 39 of 1963, LN 67 of 1963, Act No. 38 of 1964, LN 29 of 1970, LN 20 of 1971, LN 22 of 1981, Act No. 16 of 1983, LN 16 of 1983, LN 8 of 1985, Act No. 5 of 1993, Act No. 14 of 1998.]

[Date of commencement: 14th January, 1932.]

1. Short title

This Act may be cited as the Stamp Act.

2. Interpretation

In this Act, unless the context otherwise requires—

“**Commissioners**” means the Commissioners of Stamp Duties appointed by or under this Act;

“**conveyance on sale**” includes every instrument and every decree or order of a court whereby any property or any estate or interest in any property on the sale thereof is transferred to or vested in a purchaser or any other person on his or her behalf or by his or her direction;

[Act No. 14 of 1937.]

“**equitable mortgage**” means an agreement or memorandum, under hand only, relating to the deposit of any title deeds or instruments constituting or being evidence of the title to any property whatever or creating a charge on such property;

[Act No. 14 of 1937.]

“**executed**” and “**execution**”, with reference to instruments not under seal, mean signed and signature;

“**impressed stamp**”, with reference to a bank cheque or a bank draft, includes an imprint authorised by the Commissioners which denotes the payment of the appropriate stamp duty;

[Act No. 38 of 1964.]

“**lease**” includes a sub-lease;

“**material**” includes every sort of material on which words or figures can be expressed;

“**Minister**” means the Minister for the time being responsible for finance and economic affairs;

[LN 39 of 1963, Act No. 16 of 1983.]

“**mortgage**” means a security by way of mortgage for the payment of a definite and certain sum of money advanced or lent at the time or previously due and owing or forborne to be paid, being payable or for the repayment of money to be thereafter lent, advanced or paid or which may become due on a current account, together with any sum already advanced or due or without, as the case may be, and includes—

- (a) a conveyance of any lands, estate or property whatsoever in trust to be sold or otherwise converted into money, intended only as a security and redeemable before the sale or other disposal thereof, either by express stipulation or otherwise;
- (b) an agreement (other than an agreement chargeable with duty as an equitable mortgage), contract or bond accompanied with a deposit of title deeds for making a mortgage of any lands, estate or property comprised in the title deeds or for pledging or charging the same as security; and
- (c) a deed operating as a mortgage of any stock or marketable security;

[Act No. 14 of 1937.]

“**write**”, “**written**” and “**writing**” include every mode in which words or figures can be expressed on material.

3. Imposition of duties

From and after the commencement of this Act there shall be charged and paid on the several instruments specified in the Schedule to this Act, the several duties in the Schedule specified, subject to the exemptions therein contained:

Provided that the Minister may, by Order published in the *Gazette*, increase, diminish or repeal any of the duties or otherwise amend, alter or add to the Schedule.

[Schedule.]

4. Duties to be denoted by stamps

The duties shall be denoted by stamps and shall be denominated stamp duties and are payable by the persons specified in the Schedule to this Act.

[Schedule.]

5. Commissioners of stamp duties

The Commissioner-General of The Gambia Revenue Authority and such other officers as the Minister shall by Notice published in the *Gazette*, appoint, shall be Commissioners of Stamp Duties and shall have the care and management of the duties to be taken under or by virtue of this Act.

6. Custody of dyes

The dyes for the seal of the Commissioners and the impressed stamps to be used under this Act and a dating stamp, shall be kept in the custody of the Commissioner-General of The Gambia Revenue Authority.

7. Mode of denoting duties

(1) Except where express provision is made to the contrary, all duties are to be denoted by impressed stamps only.

(2) When duties are permitted to be denoted by adhesive stamps, postage stamps, unless otherwise ordered by the Minister by regulations, may be used for the purpose.

8. Duties may be denoted by several stamps

The amount of duty imposed by or under this Act on any instrument may be denoted by several stamps.

9. Mode of impressing stamps

(1) Before an instrument is impressed with a stamp or with the seal of the Commissioners, the actual date shall first be marked thereon with the dating stamp and the stamp or seal shall be impressed on and over the date.

(2) The stamp or seal of the Commissioners shall not be impressed on any instrument, except in the presence of one of the Commissioners.

10. How instruments to be written and stamped

(1) An instrument written on stamped material shall be written in such manner and an instrument wholly or partly written before being stamped shall be so stamped that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument written on the same piece of material.

(2) If more than one instrument is written on the same piece of material, every one of the instruments shall be separately and distinctly stamped with the duty with which it is chargeable.

11. Instruments to be separately charged in respect of separate matters

Except where express provision to the contrary is made by this or any other Act an instrument—

(a) containing or relating to several distinct matters shall be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;

(b) made for any consideration in respect whereof it is chargeable with *ad valorem* duty and also for the further or other valuable consideration or considerations, shall be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

12. Facts and circumstances affecting duty to be set forth in instruments

All the facts and circumstances affecting the liability of an instrument to *ad valorem* duty or the amount of *ad valorem* duty with which an instrument is chargeable, are to be fully and truly set forth in the instrument, and every person who, with the intent to defraud the Government—

- (a) executes any instrument in which all the facts and circumstances are not fully and truly set forth; or
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set out therein all the facts and circumstances,

shall incur a fine not exceeding one hundred dalasis.

13. As to denoting certificate

Where the duty depends in any manner on the duty paid on another instrument, the payment of the last-mentioned duty shall, if application is made to the Commissioners for that purpose and on production of both the instruments, be denoted on the first-mentioned instrument by a certificate under the hand of one of the Commissioners and their seal.

14. Terms on which instruments may be stamped after execution

(1) Except where express provision to the contrary is made by this Act, an instrument may be stamped with an impressed stamp at any time within two calendar months from the first execution thereof, on payment of the duty only, and after that time no instrument shall be so stamped, except on payment of the duty and of a penalty of fifty dalasis:

Provided that an instrument which has been first executed at any place out of The Gambia may be stamped at any time within two calendar months after it is first received in The Gambia, on payment of the unpaid duty only.

(2) The Minister may from time to time, by regulations, revise the penalty prescribed in subsection (1) of this section.

[Act No. 16 of 1983.]

15. Minister may direct fees to be paid by stamps

The Minister may, from time to time, by Notice published in the *Gazette*, prescribe that, from and after the time specified in the Notice all or any fees for the time being payable in an court or public department or office connected with the public service or to any officer thereof respectively, may be collected by means

of stamps and from and after the time specified in the Notice, the fees therein mentioned shall be received in stamps denoting the amount of fees payable and not in money.

16. Stamps for fees to be affixed or impressed on instrument

When a fee comprised in a Notice is payable in respect of an instrument, the stamp denoting the amount of the fee shall be affixed to or impressed on, the instrument, as the Minister may, by order, direct.

17. Unstamped instrument inadmissible as evidence except in criminal trials

An instrument made liable by this Act to a stamp duty shall not be pleaded or given in evidence in any court in The Gambia, unless it is duly stamped:

Provided that an instrument or a document shall not in any criminal trial, inquiry or other proceeding be inadmissible in evidence for want of a stamp.

18. Terms on which instruments not duly stamped may be received in evidence

(1) On the production of an instrument chargeable with a duty as evidence in any suit, action or proceeding in a court of civil jurisdiction or before an arbitrator or referee, notice shall be taken by the Judge, arbitrator or referee of any omission or insufficiency of the stamp on the instrument and the same may on payment to the proper officer of the court, arbitrator or referee for and on behalf of the Government of the amount of the unpaid duty and the penalty payable on stamping the same and of a further penalty of five dalasis be received in evidence saving all just exceptions on other grounds.

[Act No. 22 of 1932.]

(2) The officer, arbitrator or referee receiving the duty and penalty shall give a receipt for the same and shall set out in the receipt, a sufficient description of the instrument in respect of which the same has been paid to enable the Commissioners to identify the instrument.

19. Stamping of instrument in respect of which duty and penalty paid to officers, etc.

On production to the Commissioners of an instrument in respect of which any duty or penalty has been paid as aforesaid together with the receipt of the officer, arbitrator or referee the payment of the duty shall be denoted on the instrument by an impressed stamp and the payment of the penalty shall be denoted thereon by a certificate under the hand of one of the Commissioners.

20. The Commissioners may be required to express their opinion as to duty

(1) Subject to such regulations as the Minister may make, the Commissioners may be required by a person to express their opinion with reference to an executed instrument on the following questions—

- (a) whether it is chargeable with any duty;
- (b) with what amount of duty it is chargeable.

(2) If the Commissioners are of opinion that the instrument is not chargeable with any duty, a certificate shall be endorsed on the instrument, under the hand of one of the Commissioners, stating that the instrument is not chargeable with duty.

(3) If the Commissioners are of opinion that the instrument is chargeable with duty, a certificate shall not be endorsed on the instrument until the instrument has been stamped with the duty assessed.

(4) When the instrument has been so stamped a certificate shall be endorsed on the instrument under the hand of one of the Commissioners stating that it is duly stamped.

21. Effect of assessment by Commissioners and payment of duty in accordance therewith

An instrument bearing a certificate of the Commissioners that it is not chargeable with duty or that it is duly stamped, shall be admissible in evidence and available for all purposes, notwithstanding any objection relating to duty:

Provided that—

- (a) an instrument on which the duty has been assessed by the Commissioners shall not be stamped otherwise than in accordance with the assessment of the Commissioners;
- (b) nothing contained in this section shall be deemed to authorise the stamping after the execution thereof of an instrument prohibited by law from being so stamped.

22. Person dissatisfied with assessment of Commissioners may appeal

A person who is dissatisfied with the assessment of the Commissioners made in pursuance of section 20 of this Act may, within three months after the date of the assessment and on payment of duty in conformity therewith, appeal against such assessment to the High Court by way of petition.

23. Proceedings on appeal

(1) On the hearing of an appeal, if it is decided by the Court that the assessment of the Commissioners is erroneous, any excess of duty which may have been paid in conformity with the erroneous assessment, together with any penalty which may have been paid in consequence thereof, shall be ordered by the Court

to be repaid by the Commissioner-General of The Gambia Revenue Authority to the appellant, with or without costs as the Court may determine.

(2) If the assessment of the Commissioners is confirmed by the Court, the costs incurred by the Commissioners in relation to the appeal shall be ordered by the Court to be paid by the appellant.

24. The Commissioners may call for and refuse to proceed without evidence

In any case of application to the Commissioners with reference to an instrument, the Commissioners may require to be furnished with such evidence as they may deem necessary in order to show to their satisfaction whether all the facts and circumstances affecting the liability of the instrument to duty or the amount of the duty chargeable thereon, are fully and truly set out therein and may refuse to proceed on an application, until the evidence has been furnished accordingly.

25. Cancellation of adhesive stamps

(1) An instrument, the duty on which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his or her name or initials or the name or initials of his or her firm, together with the true date of his or her so writing, so that the stamp may be effectually cancelled and rendered incapable of being used for any other instrument or for any postal purpose or telegram:

Provided that when the person required by law to cancel an adhesive stamp is an illiterate person, the stamp shall be deemed to be sufficiently cancelled, if the mark of the person, together with the true date of the making thereof, is written on or across the stamp.

(2) When two or more adhesive stamps are used to denote the stamp duty on an instrument, each or every stamp is to be cancelled in the manner aforesaid.

26. Penalty for non-cancellation of adhesive stamps

A person who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in manner aforesaid shall forfeit the sum of one hundred dalasis.

27. Penalty for frauds in relation to stamps

If a person—

- (a) fraudulently removes or causes to be removed from an instrument an adhesive stamp or affixes to any other instrument or uses for any postal purpose or telegram an adhesive stamp which has been so removed, with intent that the stamp may be used again;

- (b) sells or offers for sale or utters, an adhesive stamp which has been so removed or utters an instrument, having thereon an adhesive stamp which has to his or her knowledge been so removed as aforesaid; or
- (c) does or is concerned in any fraudulent act with intent to defraud the Government of The Gambia of any duty chargeable under this Act,

he or she commits an offence and on conviction is liable to a fine not exceeding five hundred dalasis or to imprisonment for a term not exceeding two years.

[Act No. 22 of 1932.]

28. Using instrument chargeable before same is duly stamped

A person who makes, issues, transfers or negotiates an instrument chargeable with duty or pays any money accrued due in respect of an instrument before the same is duly stamped is liable to a fine not exceeding two hundred dalasis.

29. No deed to be registered unless duly stamped

An instrument which is liable to stamp duty under this Act shall not be registered under the Land (Registration of Deeds) Act until the same has been stamped in the manner required by this Act and a person knowingly registering any such instrument which has not been duly stamped shall incur a fine not exceeding one hundred dalasis.

[Cap. 57:01.]

30. Adhesive stamp on notarial act

The duty on a notarial act may be denoted by an adhesive stamp, which shall be cancelled by the notary.

31. Adhesive stamp on agreement

The duty of twenty-five bututs on an agreement may be denoted by an adhesive stamp, which shall be cancelled by the person by whom the agreement is first executed.

32. Power to make regulations relating to stamp duties

The Minister may make regulations regarding—

- (a) the distribution, sale, use and application of stamps;
- (b) the circumstances in which allowance shall be made for spoiled stamps;
- (c) the accounting for the revenue derived from stamp duties;

- (d) the substitution of adhesive stamps for impressed stamps and of impressed stamps for adhesive stamps and of revenue stamps for postage stamps; and
- (e) generally for further and better carrying into effect any of the purposes of this Act.

[LN 39 of 1963.]

33. Summary prosecution of offences

An offence against this Act or against any regulations made hereunder, may be prosecuted summarily before a Magistrate.

SCHEDULE

[Sections 3 and 4, LN 63 of 1962, LN 67 of 1963, LN 29 of 1970, LN 21 of 1971, LN 22 of 1981, LN 16 of 1983, LN 8 of 1985.]

<i>Nature of Instrument</i>	<i>Amount of duty D.b</i>	<i>Persons Primarily liable</i>
1. ADMISSION—		
(a) As a Legal Practitioner	750.00	The person admitted.
(b) As a Notary Public	150.00	
2. AGREEMENT OR MEMORANDUM of agreement under hand only and not specifically charged with any duty, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument	2.50*	The parties thereto.
3. AGREEMENT FOR LEASE (<i>See Lease</i>)		
4. AWARD—		
(1) Where the amount exceeds D50 and does not exceed D250	2.50	The person making or executing the award.
(2) Where the amount exceeds D250 and does not exceed D500	5.00	
and		
(3) For every additional D250 or fractional part thereof	1.25	
5. BILL OF EXCHANGE—including promissory note and hire purchase agreement—		
(1) Payable on demand or at sight or on presentation or within three days after date of sight	0.25†	The drawer or acceptor.
(2) Of any other kind whatsoever and promissory notes of any kind drawn made payable and negotiated in The Gambia for any sum—		The drawer or acceptor.
(a) exceeding D50	0.25†	
(b) exceeding D50 and not exceeding D125 ..	0.50†	
(c) exceeding D125 and not exceeding D250	1.00†	
(d) exceeding D250 and not exceeding D375	1.50†	
(e) exceeding D375 and not exceeding D500	2.50†	
and		
(f) for every additional D125 or part thereof	0.50†	

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SCHEDULE—*continued*

<i>Nature of Instrument</i>	<i>Amount of duty D.b</i>	<i>Persons Primarily liable</i>
6. BILL OF LADING or receipt of or for any goods, merchandise, produce or effects to be carried to any place beyond The Gambia	0.50†	The person by whom the goods are consigned.
7. BONDS for payment of any sum of money—		The obligor.
(a) not exceeding D500	10.00	
(b) for every additional D125 or fractional part thereof	2.50	
8. BONDS OF INDEMNITY except those specified in the next following item for the payment of an unspecified sum of money	5.00	The obligor.
9. BONDS OF INDEMNITY—		
(a) Given by the consignee of goods to secure the release of such goods	2.50	The consignee.
(b) Given by the owner or agent of a ship or vessel within the meaning of the Merchant Shipping Act, 1894, of the England, for the release of cargo	2.50	The owner or agent.
(c) Given to a Banker by a Depositor in respect of a lost or mislaid current or deposit account book	2.50	The depositor.
10. CHARGE (<i>See Mortgage</i>)		
11. CHARTER PARTY	2.50	The charterer.
12. CHEQUE	0.15 per leaf	The customer.
13. CONTRACT (<i>See Agreement</i>)		
14. CONVEYANCE or Transfer on sale of any property where the amount or value of the consideration for sale —		The transferee.
(a) does not exceed D125	2.50	
(b) and for every additional D125 or fractional part thereof	2.50	
15. COPY (<i>See Duplicate</i>)		
16. COUNTERPART (<i>See Duplicate</i>)		
17. DEED of any kind whatsoever not otherwise described in this Schedule	10.00	The parties to the deed or any one of them.

SCHEDULE—continued

<i>Nature of Instrument</i>	<i>Amount of duty D.b</i>	<i>Persons Primarily liable</i>
18. DUPLICATE or counterpart of any instrument chargeable with any duty where such duty— (a) does not amount to D2.50	The same duty as the original instrument.	
(b) in any other case	10.00	
19. EQUITABLE MORTGAGE (See Mortgage)		
20. FURTHER CHARGE or further security (See Mortgage)		
21. GUARANTEE—		
(a) if under hand	At the same rate as for an equitable mortgage.	
(b) if under seal	At the same rate as for a legal mortgage.	
22. INDEMNITY (See Bond)		
23. INSURANCE POLICY—		
(a) Life Insurance Policy when the sum insured—		The company or person issuing the policy.
(i) does not exceed D2,500 — for every D250 (or fractional part thereof) of the sum insured	0.50	
(ii) exceeds D2,500 but does not exceed D5,000 — for every D500 (or fractional part thereof) of the sum insured	0.50	
(iii) exceeds D5,000 — for every D5,000 (or fractional part thereof) of the sum insured	10.00	
(b) Insurance policy of any kind whatsoever, other than Life Insurance policy	1.00	The company or person issuing the policy.

SCHEDULE—continued

<i>Nature of Instrument</i>	<i>Amount of duty D.b</i>	<i>Persons Primarily liable</i>
24. LEASES and agreement for leases or any written documents for the tenancy or occupancy of any lands or buildings the following duties—		The lessee or tenant.
(a) Residential		
Where the annual rent—		
(i) does not exceed D50	12.00	
(ii) exceeds D50, but does not exceed D100	24.00	
(iii) exceeds D100, but does not exceed D250	48.00	
(iv) exceeds D250, but does not exceed D500	72.00	
(v) exceeds D500, the first D500 shall be charged to duty at the rate set out in (iv) above and in addition thereto for every D250 or fractional part thereof in excess of D500	36.00	
(b) Industrial/Commercial		
Where the annual rent—		
(i) does not exceed D50	18.00	
(ii) exceeds D50, but does not exceed D150	12.00	
(iii) exceeds D150, but does not exceed D300	144.00	
(iv) exceeds D300, but does not exceed D500	180.00	
(v) exceeds D500, the first D500 shall be charged to duty at the rate of D200 and in addition thereto for every D250 or fractional part thereof in excess of D500	100.00	
25. MORTGAGE—		
(1) Being the only or principal security (other than an equitable mortgage) for the payment or repayment of money, for every D500 and also for every fractional part of D500, of the amount secured	5.00	The mortgagee.

SCHEDULE—continued

<i>Nature of Instrument</i>	<i>Amount of duty</i> <i>D.b</i>	<i>Persons Primarily liable</i>
(2) Being a collateral or auxiliary or additional or substituted security (other than an equitable mortgage) or by way of further assurance for the above mentioned purpose, where the principal or primary security is duly stamped; for every D500 and also for every fractional part of D500, of the amount secured	1.00	The mortgagee.
(3) Being an equitable mortgage, for every D500 and also for every fractional part of D500, of the amount secured	2.50	The mortgagee.
(4) Transfer or assignment of any mortgage; for every D500 and also for every fractional part of D500, of the amount transferred	1.25	The transferee or assignee.
(5) Where any further money is added to the money already secured	The same duty as on principal security for such further money.	
(6) Re-conveyance, release, discharge or surrender of any such security as aforesaid or of the benefit thereof or of the money thereof or of the money thereby secured; for every D500 and also for every fractional part of D500 of the total amount of value of the money at any time secured	1.25*	The person executing.
26. NOTARIAL ACT of any kind whatsoever	2.50*	The notary.
27. POLICY (<i>See Insurance</i>)		
28. POWER OF ATTORNEY	10.00†	The person executing.
<p>* Duty may be denoted by an adhesive stamp (Section 30 or 31). † Duty may be denoted by an adhesive stamp (Regulation 2 of Stamp (Adhesive Stamps) Regulations).</p>		

GENERAL EXEMPTIONS FROM STAMP DUTY

(1) Every instrument for effecting the payment or transmission of money to or for acknowledging any such payment to or receipt by or on behalf of the Government.

(2) Every instrument for the conveyance of any property or any interest therein to the Government.

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(3) Every instrument whereby any contract is made by the Government or any other person or authority on its behalf with any other person.

(4) Every contract or instrument made or executed by any responsible officer of the Government under the authority of any Act.

‡(5) All instruments on which the duty would be payable by any Consular Officer arising out of his or her official functions where the foreign government he or she represents grants the like exemption to Consular Officers of The Gambia.

(6) Instruments for the acquisition of land whether on lease or in fee simple by or on behalf of any foreign State for the purpose of a consular office or of a residence for a consular officer or employee or for other purposes approved by the Minister, arising out of the operation of the consular establishment of such foreign State:

Provided that this exemption shall apply where the Commissioner-General of The Gambia Revenue Authority is satisfied that similar privileges of exemption are accorded to Gambian consular establishments in the territories of such foreign state.

(7) All instruments on which the duty would be payable by an offshore company, as defined in section 2 of the Offshore Companies Act (Cap. 94:03) relating to the following activities, as such a company, carried on in accordance with that Act—

- (a) the transfer of property or by any such company;
- (b) transactions in respect of shares, debenture, debt obligations or to her securities;
- (c) other transactions exclusively for the purposes of its business.

[Act No. 5 of 1993.]

(8) All instruments on which the duty would be payable by an offshore trust, as defined in section 2 of the Offshore Trusts Act (Cap. 15:01) relating to the following activities, as such a trust, carried on in accordance with that Act—

- (a) the transfer of property or by any such trust;
- (b) other transactions exclusively for the purposes.

[Act No. 5 of 1993.]

‡ This paragraph has been added by section 5 of the Consular Conventions Act (Cap. 24:02).

Supplement "A" to The Gambia Gazette No. 34 of 4th October, 2019
Legal Notice No. 18 of 2019

REPUBLIC OF THE GAMBIA

STAMP ACT

(CAP 82:01 LAWS OF THE GAMBIA 2009)

STAMP ACT (AMENDMENT OF SCHEDULE) ORDER, 2019

IN EXERCISE of the powers conferred on the Minister by section 3 of the Stamp Act, Cap. 82:01 Laws of The Gambia 2009, this Order is made.

1. Citation

This Order may be cited as the Stamp Act (Amendment of Schedule) order, 2019.

2. Amendment of Schedule

The Schedule of the Stamp Act Cap. 82:01 is amended in respect of the rates and duties as follows-

Stamp Act (Amendment of Schedule) Order, 2019

SCHEDULE

Nature of Instrument	Amount of Duty	Persons Primarily Liable
Memo & Articles of Association	D 1,000.00	The parties thereto
Partnership Deed	D 1,000.00	The parties thereto
Constitution	D 500.00	The parties thereto
Memorandum of Deposit	0.5% of the amount	The depositor
Power of Attorney	D500.00	The person executing it
Judgment Memorial	D500.00	The Judgment creditor
Agreement	D 500.00	The parties thereto
Authorisation	D500.00	The person giving the authorization
Affidavit	D500.00	The deponent
Bond	D500.00	The Obligor
Caveat	D500.00	The person filing the caveat
Deed of Revocation	D500.00	The parties thereto or anyone of them
Deed of Ratification	D500.00	The parties thereto or anyone of them
Deed of Assent	D500.00	The parties thereto or anyone of them

Stamp Act (Amendment of Schedule) Order, 2019

Deed of Gift	D500.00	The donor or donee
Indemnity	D500.00	The obligor
Deed of Adoption	D500.00	The person filing for the adoption
Deed of Poll	D500.00	The person executing it
Lease Agreement	2% of amount	The leasee or tenant
Tenancy Agreement	2% of amount	The landlord or tenant
Assignment/Conveyance	2% of amount	The assignment or transferee
Bill of Sale	2% of amount	The parties thereto
Transfer of Shares	2% of amount	The Transferee
Debenture	2% of amount	The debenture holder
Mortgage	0.5% of amount	The mortgagee
Further Charges	0.5% of amount	The chargee
Surrender and Release	D500.00	The parties to the instrument
Underlease	2% of amount	The under-lessee
Vesting Deed	D500.00	The transferee
Guarantee	0.75%	
Any other document not mentioned above-		
(a) if the instrument related to an asset;	5% of the amount.	
(b) in any other case.	D500.00	

GOVERNMENT LEASES

RESIDENTIAL PROPERTIES

ANNUAL RENTS	AMOUNT OF DUTY
0.00 - 100.00	D 100.00
101 - 250.00	D 150.00
251 - 500.00	D200.00
501.00 - 750	D250.00
Above 750	35%

INDUSTRIAL/COMMERCIAL PROPERTIES

ANNUAL RENTS	AMOUNT OF DUTY
0.00 - 100.00	D 150.00
101 - 250.00	D 200.00
251 - 500.00	D250.00
501.00 - 750	D300.00
Above 750	42%

MADE THIS 24TH DAY OF SEPTEMBER, 2019

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HON. MAMBURY NJIE
MINISTER OF FINANCE AND ECONOMIC AFFAIRS