

ACTS SUPPLEMENT

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Act 23

Stamps (Amendment) Act

2010

THE STAMPS (AMENDMENT) ACT, 2010

An Act to amend the Schedule to the Stamps Act, prescribing rates of stamp duty.

DATE OF ASSENT: 19th October, 2010.

Date of Commencement: See section 1.

BE IT ENACTED by Parliament as follows:

1. Commencement.

This Act shall be deemed to have come into force on the 1st day of July, 2010.

2. Amendment of Schedule to the Stamps Act Cap 342.

The Schedule to the Stamps Act is amended—

(a) by substituting for item 8 the following—

“8 (a). Appraisalment or valuation made otherwise than under an order of court - of the total value

0.5%

8(b) Appraisalment or valuation ancillary to Mortgage Deeds

100,000

(b) by substituting for item 14 the following—

“14. Bill of lading (including a through Bill of Lading)

NIL”

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(c) by substituting for item 29 the following—

“29. Delivery- order in respect of goods

NIL”

(d) by substituting for item 35 the following—

“35. Gift - instrument not being a settlement or will or transfer—of the total value

NIL”

(e) by substituting for item 53 the following—

“53. Receipt - as defined by section 2 for any money or other property the amount of value of which exceeds Shs 50,000

NIL”