

THE STAMP DUTY ACT

The Stamp Duty (Amendment of Appendix A of the Schedule) Order, 2014

In exercise of the power conferred upon the Minister by section 4(1) of the Stamp Duty Act, and of every other power hereunto enabling, the following Order is hereby made: -

1. This Order may be cited as the Stamp Duty (Amendment of Appendix A of the Schedule) Order, 2014, and shall be read and construed as one with the Stamp Duty Act (hereinafter referred to as "the principal Act") and all amendments thereto.
2. Part II of Appendix A to the Schedule to the principal Act is amended in the first and second columns thereof, headed "Prescribed Goods" and "Rate of Additional Stamp Duty", respectively, by deleting the entry "Alcoholic Beverages 34%" and substituting therefor, the following entries –


" Beer	Jamaican dollar equivalent of US\$ 0.60 per litre
Wine of tariff heading 22.04 including grape must, liqueurs and cordials	Jamaican dollar equivalent of US\$ 1.00 per litre
All distilled spirits, including brandy, gin and geneva, rum and tafia, vodka or whisky	35%
All other alcoholic beverages	34%

Undenatured ethyl
alcohol of tariff
heading 2207.1090

35%

”.

Dated this 10th day of November, 2014.


Minister of Finance and Planning