

Samoa Stamp Duty Act

Portion	Description	1932	1939	1984	1996	1999	2008	2010	Description	2012	2013
1	Agreement or Memo of Agreement Exemptions: Crown, Deed, Covered elsewhere Or under L20	2s6d	1s		5.00 under \$100		20.00				
2	Appointment of New Trustees Exemptions: Orders of the High Court, Wills	10s			5.00		20.00				
3	Appraisal or Evaluation Exemptions: Appraisal for one party only Appraisal on behalf of the Crown	2s6d			2.00		20.00				
4	Assignment for Benefit of Creditors	L2			10.00		20.00				
5	Award for Benefit of Creditors	2s6d			2.00		20.00				
6	Bill of Exchange for every L50 or fraction thereof Exemption: Drawn on behalf of the Crown	2d 1s			0.50 0.50		,5 ,5				
7	Bills of Lading Exemption: The Crown	1s			2.00		20.00				
8	Charter Party	5s			5.00		20.00				
9	Company Incorporation For every Memo of Association For every Articles of Association	5s 5s			10.00 5.00		repealed 2006 repealed 2006 repealed 2006				
10	Conveyance On L50 or fraction thereof Instrument of Conveyance of the above Exemptions: Charitable trust, Chattels, Crown, Gifts, Highway Dedication, Instruments chargeable elsewhere Insurance, Shares, Ships, Trusts	10s 2s6d			1.00 2.00 for every \$100 or part thereof		1.00		a. Less than \$50,000. b. \$50k up to \$100k c. \$100K up to \$200K d. \$200K plus	1% of Property value \$500 + 2% above \$50K \$1,500 + 3% above \$100K \$4,500 + 4% above \$200K	
11	Deeds not charged elsewhere Exemptions: Apprenticeship, Chattels, Instruments, Insurance	12s6d			10.00		20.00				
12	Duplicates and Counterparts Non negotiable duplication or counterparts Bill of Lading	3s			2.00	5.00	5.00				
13	Guarantee For every instrument	3s			5.00		20.00				
14	Leases For every L50 or part thereof of the annual rental Exemption: Leases to the Crown	3s			0.40 for every \$100 or part thereof		0.40				
15	Licenses For every L50 or part thereof Exemption: Licenses to the Crown	3s			0.40 for every \$100 or part thereof		20.00				
16	Mortgage Every Mortgage Release of Mortgage For every transfer or interest in a trust fund for every L100 or part thereof	5s 2s6d 5s			5.00 2.00 0.40 0.40 for every \$100 or part thereof		5.00 20.00 0.40 0.40				
17	Partitions Equality for every L50 or part thereof Other instruments of Partition	10s 12s6d			1.00 1.00 for every \$100 or part thereof		20.00 20.00				
18	Policies of Sea Insurance For every L100 or part thereof Policy for time less than six months Policy for time exceeding six months Exemption: Goods for the Crown	6d 6d 1s6d			0.50 0.50 0.15 for every \$200 or part thereof		20.00 20.00 20.00				
19 old	Receipts For every Receipt over L2 Exemptions Allowances, Bank Deposits, Crown, Insurance. Instruments, Registrar of the Courts, Salary, Samoan (a receipt given in Samoan), Savings Bank	2d			repealed						
20 old 19 new	Shares For every transfer in a Samoan Registered Company L50 or parts thereof	5s			0.50		20.00				
20 new	Declaration of Trust Govmt declaration Gifts				5.00		20.00				