STAMP ACT (CHAPTER 34)

STAMP (REMISSION OF STAMP DUTY) ORDER

S 18/84

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(1st July 2003)

LAWS OF BRUNEI

Stamp

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[Subsidiary]

SUBSIDIARY LEGISLATION

STAMP (REMISSION OF STAMP DUTY) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

- **1.** Citation.
- **2.** Remission of stamp duty.
- 3. Validation.

LAWS OF BRUNEI

Stamp

[Subsidiary]

SUBSIDIARY LEGISLATION

Order under section 83

STAMP (REMISSION OF STAMP DUTY) ORDER

Commencement: 24th May 1984

Citation.

1. This Order may be cited as the Stamp (Remission of Stamp Duty) Order.

Remission of stamp duty.

2. For the purposes of section 84 of the Stamp Act there shall be remitted in favour of any person claiming any land, charge or lease by virtue of succession —

(a) so much of the amount of stamp duty payable on the registration of such land, charge or lease passing to the said claimant on the death of any person who died on or after 1st March 1984;

(b) so much of the amount of stamp duty payable on the registration of such land, charge or lease passing to the said claimant on the death of any person who died before 1st March 1984:

Provided that such claim or interest in such land, charge or lease is registered in the Land Office on or after 1st March 1984.

Validation.

3. Every stamp duty paid before 1st March 1984 on the registration of any person claiming any land, charge or lease passing to the said claimant by virtue of succession on the death of any person shall, by virtue of this Order, be deemed to have been validly and properly made under the Stamp Act.