

Revision Date: 31 Dec 2001

	or any agreement or contract for the charter of any ship or vessel	200
	Charter-Party—	40
	<i>(See Sections 32–34)</i>	
30	(c) Certificate issued under the Citizenship Act of Saint Lucia <i>(Amended by S.I.119/2000)</i>	\$25
31	Cheques or order payable on demand or at sight or presentation	0.30
32	Contract. <i>(See Agreement).</i>	
33	Contract of Marriage <i>(See Marriage).</i>	
34	Shares in a company or corporation—	
	(a) Conveyance or transfer on sale or otherwise of any debenture stock or funded debt or shares of any Company or Corporation	½% of the net assets of the Company or Corporation.”
	(b) Release, renunciation or reassignment of any shares or interest in any shares of a Company or Corporation	\$2
	<i>(Amended by S.I.79/2001)</i>	
35	Conveyance or transfer or sale of any moveable property	2% ad valorem
	<i>(See Sections 35–41)</i>	
36	Conveyance or transfer on sale—	
	(a) Conveyance or transfer on sale of any immovable property such duty to be paid by the purchaser	2% ad valorem
	(b) Conveyance or transfer on sale of any immovable property such duty to be paid by the vendor:	
	(i) where the vendor is not a citizen of Saint Lucia or is a foreign company	10% ad valorem
	(ii) where the vendor is a citizen of Saint Lucia or is a local company.....	(a) 2½% ad valorem from \$50,000 to \$75,000;

- (b) 3¹/₂% *ad valorem* from \$75,001 to \$150,000;
- (c) 5% *ad valorem* from \$150,001 and over.;

37	Conveyance or Transfer— made for affectuating the appointment of a new trustee or the retirement of a trustee although no new trustee is appointed	10
38	Conveyance or Transfer— of any kind not herein described..... <i>(See Section 42).</i>	10
39	Conveyance or Transfer— operating as a voluntary disposition <i>inter vivos</i> ..	Same duty as a conveyance or transfer on sale, with the substitution in each case of the value of the property conveyed or transferred for the amount or value of the consideration for sale.
40	Conveyance on transfer of property between spouses in divorce proceedings under a court order	100
41	Co-Partnership <i>(See Declaration of Partnership)</i>	
42	Copy or extract of or from a notarial instrument, certified by a notary	10