

No. 50 of 2014.

***Stamp Duties (2015 Budget)(Amendment) Act 2014.***

Certified on : **22 DEC 2014**



No. 50 of 2014.

*Stamp Duties (2015 Budget)(Amendment) Act 2014.*

**ARRANGEMENT OF SECTION.**

New Section 50A.

**“50A. REQUIREMENTS BEFORE STAMPING OF LEASE AGREEMENT FOR REAL PROPERTY.”.**



No. 50 of 2014.

An Act

entitled

***Stamp Duties (2015 Budget)(Amendment) Act 2014,***

Being an Act to amend the ***Stamp Duties Act*** (Chapter 117),

MADE by the National Parliament to come into operation on 1 January 2015.

**NEW SECTION 50A.**

The Principal Act is amended by inserting, after Section 50, the following new section:

**“50A. REQUIREMENTS BEFORE STAMPING OF LEASE AGREEMENT FOR REAL PROPERTY.**

Notwithstanding anything in this Division, a lease document relating to real property shall not be stamped unless the taxpayer identification number of the owner of the real property, as issued by the Commissioner General of the Internal Revenue Commission, is cited in the lease document.”.

I hereby certify that the above is a fair print of the ***Stamp Duties (2015 Budget)(Amendment) Act 2014*** which has been made by the National Parliament.

Acting Clerk of the National Parliament.

22 DEC 2014

I hereby certify that the ***Stamp Duties (2015 Budget)(Amendment) Act 2014*** was made by the National Parliament on 25 November, 2014.

Acting Speaker of the National Parliament.

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