

S.I. 47 of 2026

STAMP DUTY ACT

(Cap 227)

Stamp Duty (Exemption) (Amendment) Order, 2026

In exercise of the powers conferred by section 47 of the Stamp Duty Act, the Minister responsible for Finance, Economic Planning, Trade and Investment makes the following Order —

Citation

1. This Order may be cited as the Stamp Duty (Exemption) (Amendment) Order, 2026.

Amendment of Regulation 3 of S.I. 51 of 2019

2. The Stamp Duty (Exemption) Order, 2019 as last amended by S.I. 17 of 2025), is hereby amended in regulation 3 subparagraph (1) as follows —

- (a) by inserting immediately after paragraph (g), the following new paragraph —

“(h) an instrument of charge or mortgage in favor of a registered private educational institution in respect of any loan secured for the development, construction or improvement of educational facilities, subject to the approval of the Minister responsible for finance.”

Made this 31st day of May, 2026

**PIERRE FRANK LAPORTE
MINISTER OF FINANCE, ECONOMIC PLANNING,
TRADE AND INVESTMENT**
