

MEMORANDUM FOR THE CABINET
BY THE HON. MINISTER OF ECONOMIC
PLANNING AND FINANCE

Refund of Stamp Duty paid on a car fitted
with disability controls

About two years ago Mr Carmel Sacco, who is a cripple and physically handicapped, replaced his worn-out invalid chair by a small motor-car fitted with disability controls. This car, a Ford Anglia, was imported free of Customs duty - H.E. the Governor having granted exemption in terms of section 13 of the Import and Export Duties Ordinance (vide minute 4).

2. Mr Sacco subsequently sought exemption from stamp duty on the purchase of the car in question, which cost £491; the Commissioner of Inland Revenue recommended the application but pointed out that stamp duty, amounting to £4.1s.6d., had already been paid (Red 6).

3. In view of this the matter was referred to the Attorney General who has now agreed that the refund, if approved, may be charged to the incidentals provision under the Inland Revenue Vote (minutes 12, 13, 16 and 22 refer).

4. Hon. Ministers may wish to advise His Excellency to authorise exemption under section 29 of the Stamp Duties Ordinance.

27th October, 1962.