

**49A. Exempt cheques**

- (1) Duty shall not be charged on —
  - (a) cheques or orders for the withdrawal of moneys deposited in any financial institution, drawn or issued by a body in respect of which the Commissioner has granted a certificate in writing stating that the Commissioner is satisfied that that body is for the purposes of this section a charitable body or a body established for similar public purposes, as the case may be; or
  - (b) cheques drawn by persons specified in item 1(4) of the Third Schedule in the circumstances set out in that subitem.
- (2) Notwithstanding the repeal and substitution of section 49A by section 35 of the *Stamp Act Amendment Act 1979*<sup>1</sup>, duty shall not be charged on cheques or orders for the withdrawal of moneys deposited in any financial institution, drawn or issued by a body granted a certificate under section 49A before that repeal and substitution, which certificate was in force immediately before that repeal and substitution.

*[Section 49A inserted by No. 37 of 1979 s. 35; amended by No. 22 of 1998 s. 51.]*