

No. 3 of 1890.

An Ordinance to consolidate and amend the Law relating to Stamp Duties.

(See Ordinance No. 15 of 1891, section 33.)

WHEREAS it is expedient to consolidate and amend the law relating to stamp duties: It is hereby enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Preamble.

Preliminary.

1 This Ordinance shall come into operation on the first day of August next.

Commencement of Ordinance.

2 This Ordinance may be cited for all purposes as "The Stamp Ordinance, 1890."

Short title.

3 There shall be repealed as from the commencement of this Ordinance—

Repeal.

(a) The Ordinances specified in the schedule A to this Ordinance, to the extent in the third column of that schedule mentioned; and

(b) So much of any other Ordinance as is inconsistent with this Ordinance.

Provided that this repeal shall not affect—

Proviso.

(a) Anything duly done or suffered under any enactment hereby repealed; or

(b) Any right, privilege, obligation, liability acquired, accrued, or incurred under any enactment hereby repealed; or

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- (c) Any penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed ; or
- (d) Any investigation, legal proceeding, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture, or punishment as aforesaid ; and any such investigation, legal proceeding, and remedy may be carried on as if this Ordinance had not passed.

Where any unrepealed Ordinance incorporates or refers to any provisions of any Ordinance hereby repealed, such unrepealed Ordinance shall be deemed to incorporate or refer to the corresponding provisions of this Ordinance.

Interpretation
clause.

4 The following words and expressions in this Ordinance shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction :

The expression "government agent" shall include any assistant government agent.

The word "Commissioner" shall mean the Commissioner of Stamps.

"Instrument" shall mean and include every written document.

"Person" shall include company, corporation, and society.

"Write," "written," and "writing" shall include every mode in which words or figures can be expressed upon material.

"Property" shall include movable as well as immovable property.

"Bank" shall include a banking corporation or company.

General Provisions.

Duties specified
in schedule to be
levied by stamps
affixed to or
impressed on
instruments.

5 The several instruments mentioned and described in the schedule B hereunto annexed (except those standing under the head of "Exemptions," and except as shall be hereafter excepted) shall be subject to the stamp duties set down in figures against the same, respectively, or otherwise specified and set forth in the said schedule ; and the said schedule and every provision contained therein shall be deemed and taken to be part of this Ordinance, and shall be applied and put in execution accordingly ; and such duties shall be denoted by adhesive or impressed stamps to be provided by the Commissioner for that purpose, and to be affixed to or used for such instruments as hereinafter directed. Provided, however, as follows :

Provisos.

Special stamps
may be provided
for particular
classes of
instruments.

- (1) That it shall be lawful for the Governor, with the advice of the Executive Council, by notification to be published in the *Government Gazette*, to require that special stamps, to be provided for the purpose, be used for particular instruments, and with the

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like advice and in like manner any such notification to alter or repeal; and it shall not be lawful for any person to use stamps other than the special stamps so provided for such particular instruments.

- (2) That it shall be lawful for the Governor, with the like advice, to authorize, by notice to be published in the *Gazette*, any bank doing business in this colony to compound for the payment of duty on unstamped cheques, on the following conditions:—(1) that the said cheques be drawn and issued on forms to be supplied by the said bank; (2) that the said bank do levy upon or charge to the person to whom such cheques are issued the stamp duty mentioned in the schedule B to this Ordinance annexed; (3) that the said bank do pay every half-year to the Commissioner the amount due and collected therein as duties on such unstamped cheques, less five rupees per centum to be allowed to such bank as discount on the sum so due and collected as stamp duties; and payment of the said dues shall be secured by a bond to be entered into by every such bank as aforesaid, which bond shall be substantially in the form, and with the conditions set forth, in the schedule C to this Ordinance annexed. Cheques drawn and issued on forms so supplied by such bank as aforesaid may be paid without bearing on them the stamp mentioned in the schedule hereto annexed.

Cheques drawn on forms supplied by a privileged bank need not bear a stamp.

6 It shall be lawful for all persons having in their possession any stamps not made use of, and which by the operation of this Ordinance shall be rendered unsuitable for the instruments for which the same were originally intended, to tender the same at the Stamp Office in Colombo, or at any kachchéri, at any time within six months from the date when under the operation of this Ordinance such stamps shall have become unsuitable; and the Commissioner of Stamps or the government agent to whom such stamps may be tendered shall be bound to receive the same and to give in lieu thereof such other stamps of equivalent value as under the provisions of this Ordinance are required to be used for the purposes for which the stamps so returned were intended.

Stamps rendered useless by this Ordinance may be exchanged.

7 Except as otherwise provided by this Ordinance, no instrument executed in any part of this island, or relating, wheresoever executed, to any property situate, or to any matter done or to be done, in any part of this island, shall, except in criminal proceedings, be pleaded or given in evidence, or admitted to be good, useful, or available in law, unless it is duly stamped in accordance with the law in force at the time when it was first executed.

Effect of a writing not duly stamped.

8 An instrument is not to be deemed duly stamped unless the stamp thereon be of not less than the proper amount of duty required by this Ordinance, and where the stamp used is an adhesive stamp, unless the person required by this Ordinance to cancel the stamp affixed to the instrument

Stamps to be duly cancelled. Mode of cancellation.

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cancels the same by writing or marking in ink on or across the stamp his name or initials, or the name or initials of his firm or principal, together with the true date of his so writing or marking, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

Whose duty to cancel.

In all cases where special provision is not made in this Ordinance indicating the person who should cancel the adhesive stamp affixed to any instrument, it shall be the duty of the person who shall first execute the instrument, or issue or deliver it out of his hands, custody, or power, to cancel the same.

The writing in an instrument shall be close to the stamp.

9 All writings in respect whereof stamp duty shall be payable shall be written in such manner that some part thereof shall be either upon or as near as conveniently may be to the stamps affixed to or impressed on the material whereon the same shall be written, upon pain that the person who shall write or cause to be written any such instrument, contrary to the true intent of this section, shall for every such offence be liable to a penalty not exceeding fifty rupees.

Every Government or bank official to see that instruments coming before them are stamped, and to mark same by cutting them.

10 It shall be the duty of every officer in the service of Government, and of any banker doing business in this island, to see that no instrument liable to stamp duty is received or admitted, or registered or issued by him, unless it shall have been duly stamped and the stamp thereon duly cancelled as directed by this Ordinance, and to mark every adhesive stamp coming before him for the first time in the ordinary course of business, by cutting it with a prick, punch, cutter, or nipper, in such way that such stamp cannot be again used, and as the Governor shall from time to time direct, provided that it shall not have been previously so cut. Provided also that it shall not be necessary so to mark foreign bills of exchange drawn in, but payable out of, this colony.

Proviso.

Parties signing, issuing, delivering, or using any instrument to see stamp duly cancelled.

11 It shall be the duty of every person signing as party, or any person issuing, delivering, or using for any purpose, any instrument required by this Ordinance to be stamped, to see that such instrument has been stamped with the proper amount of duty thereon, and that the stamps affixed thereon or used therefor are distinctly cancelled, before he signs, issues, delivers, or uses such instrument. Every person signing as party, or issuing, delivering, or using any instrument required by this Ordinance to be stamped, without seeing that such instrument has been duly stamped as aforesaid, or without the stamps thereon having been previously distinctly cancelled, shall be guilty of an offence, and liable to a fine not exceeding two hundred rupees.

Notaries to state amount of stamps affixed to documents attested by them, under a fine of two hundred rupees.

12 It shall be the duty of every notary public who shall attest any instrument for which adhesive stamps are used, to state in his attestation the amount of the stamps affixed to such instrument, and to cancel the stamps thereon as directed by this Ordinance. Every notary public who shall attest any document without so stating the amount of such stamp, or shall fail to cancel the stamps as directed by this

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Ordinance, shall be guilty of an offence, and be liable to a fine not exceeding two hundred rupees. But no omission of such statement on the part of such notary shall affect the validity of such instrument.

Omission of notary not to invalidate document.

13 In any case in which any person is entitled or required to demand, receive, or obtain from any public officer in the service of Her Majesty or of the Government of this island, in virtue of his office, or in which any such public officer is required or authorized to issue to any person any instrument whatever which is required to bear a stamp, it shall be lawful for such public officer, and he is hereby required, to refuse to issue or grant to, and to withhold from, such person, any such instrument, until the proper amount of stamp duty payable thereon shall first have been paid by such person in respect of such instrument, or until a stamp of the proper amount of duty shall have been supplied and delivered by him to such public officer.

No instrument requiring a stamp to be issued by any public officer, unless the duty is first paid.

Bills, Notes, Drafts, Receipts, &c.

14 The duties imposed by this Ordinance in respect of bills of exchange drawn out of this colony shall attach and be payable upon all such bills as shall be paid or negotiated within this colony, wheresoever the same may be payable, and adhesive stamps shall be affixed to such bills as hereinafter directed.

Duties on bills drawn out of this colony.

15 Every bill of exchange which purports to be drawn at any place out of this colony shall, for all the purposes of this Ordinance, be deemed to be a foreign bill of exchange drawn out of this colony, and shall be chargeable with stamp duty accordingly, notwithstanding that in fact the same may have been drawn within this colony.

Bills purporting to be drawn out of this colony deemed, for the purposes of this Ordinance, to be so drawn.

16 The holder of any bill of exchange drawn out of this colony, and not having a proper adhesive stamp affixed thereon, as herein directed, shall, before he shall present the same for payment, or in any manner negotiate such bill, affix thereon a proper adhesive stamp for denoting the duty chargeable thereon, and shall, before he shall deliver the same out of his hands, custody, or power, cancel the stamp so affixed in manner directed by this Ordinance.

The holder of a bill drawn out of this colony to stamp it before negotiating it.

17 Where any draft, cheque (except as provided in section 5), or order for the payment of money by any banker, or person acting as a banker, shall come to the hands of such person unstamped, it shall be lawful for him to affix thereto the necessary stamp and to cancel the same in manner as directed by this Ordinance, and upon so doing to make the payment thereby directed, and to charge the duty in account against the person who ought to have paid the same, or to deduct such duty from the sum so directed to be paid; and such draft, cheque, or order shall, so far as relates to the stamp duty chargeable thereon, be good and valid; but this shall not relieve any person from the liability to the penalty he may have incurred by issuing the said draft, cheque, or order unstamped.

Banker may affix stamp to draft, cheque, or order.

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Stamp for receipt may be supplied by debtor.

18 It shall be lawful for any person, or any agent of any person, from whom any sum of money shall be due or payable, or claimed to be due or payable, and who shall have paid such sum of money, to provide a stamp of the proper amount of duty, and to demand and require of the person entitled to such sum of money, or any agent to whom the same shall have been paid, a receipt, discharge, or acquittance for such sum of money, and also the amount of the duty thereon as aforesaid; and if any person to whom any sum of money shall have been paid as aforesaid shall refuse to give such receipt, discharge, or acquittance, upon demand thereof, or pay the amount of the duty as aforesaid, every such person shall be guilty of an offence, and shall be liable to a fine of fifty rupees.

When bills, drafts, or orders may be stamped after they have been given.

19 In any case where it shall be fully and clearly made to appear to the satisfaction of the Commissioner that any bill of exchange, draft, cheque (except as provided in section 5), or order, or any promissory note, or any receipt given upon the payment of money, has been signed or issued without being duly stamped as herein directed, from urgent necessity or unavoidable circumstances, and without any intention on the part of the parties thereto to evade the stamp duties imposed by law, and such bill, draft, cheque, order, note, or receipt shall not have been accepted or paid, and shall be brought to the Commissioner to be stamped within fourteen days from the date thereof, it shall be lawful for such Commissioner, on payment of the duty by law payable in respect of such instrument, and a further sum of ten rupees, to affix to such instrument a stamp of the proper amount of duty, and to cancel the same as directed by this Ordinance, and every such instrument, so stamped as aforesaid, shall have the like force and validity in law as if it had been duly stamped before the same was signed or issued.

Penalties.

20 The following penalties are hereby imposed for any of the following acts :

For not affixing proper stamp to foreign bills, or not cancelling the same.

(1) If any person shall present for payment, or shall pay or negotiate any bill of exchange purporting to be drawn at any place out of this colony, or drawn out of this colony, without the proper adhesive stamp being duly affixed thereon, or if any person who ought to cancel such stamp shall refuse or neglect so to do, he shall be guilty of an offence, and be liable to a fine not exceeding two hundred rupees.

For not affixing proper stamp to inland bills, or not cancelling the same.

(2) If any person shall within this colony make, sign, or issue, or cause to be made, signed, or issued, any bill of exchange, draft, cheque (except as provided in section 5), or order, or promissory note, for the payment of money, liable to any of the duties imposed by this Ordinance, without affixing stamps of the proper amount of duty to such instrument, and cancelling the same as directed by this Ordinance, and if any person shall accept or pay, or cause

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to be accepted or paid, any such instrument not duly stamped as aforesaid, he shall be guilty of an offence, and shall for every such bill, draft, cheque, order, or note be liable to a fine not exceeding two hundred rupees.

- (3) If any person shall within this colony draw and issue any bill of exchange payable out of this colony, purporting to be drawn in a set, and shall not draw and issue, with the proper stamp affixed and cancelled as directed by this Ordinance, the whole number of bills which such bill purports the set to consist of; or if any person shall within this colony transfer or negotiate any such bill of exchange as aforesaid, purporting to be drawn in a set, and shall not at the same time transfer or deliver the whole number of bills, duly stamped and cancelled as aforesaid, which such bill purports the set to consist of; he shall be guilty of an offence, and be liable to a fine not exceeding five hundred rupees.

For not drawing the whole number of a set of foreign bills.

No person who shall take or receive in this colony from any other person, either on payment or as a security, or by purchase or otherwise, any bill in this article specified, without having transferred or delivered to him, duly stamped and cancelled as aforesaid, the whole number of bills which such bill purports the set to consist of, nor any person who shall take and receive, as aforesaid, any foreign or inland bill of exchange, draft, cheque (except as provided in section 5), or order, in the first and second articles of this section specified, without the same being duly stamped and cancelled as aforesaid, shall be entitled to recover thereon or to make the same available for any purpose whatsoever.

Person taking instruments contrary to the provisions of this and the two preceding articles not entitled to recover thereon.

- (4) If any person shall make and issue, or cause to be made and issued, any bill of exchange, draft, cheque, or order, or promissory note for the payment of money at any time after date or sight, which shall bear date subsequent to the day on which it shall be issued, unless the same shall be duly stamped as a bill or note, such person shall, for every such bill, draft, cheque, order, or promissory note, forfeit any sum not exceeding two hundred rupees; and no person knowingly taking or receiving any such post-dated bill, draft, cheque, order, or promissory note, shall be entitled to recover any money thereon, or to set off the amount due thereon, or any part thereof, in account with any person or persons.

For post-dating bills of exchange.

Person taking the same not entitled to recover thereon.

- (5) If any person shall make and issue, or cause to be made and issued, any bill, draft, cheque, or order for the payment of money to the bearer on demand,

For post-dating drafts on banker.

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- upon any banker or any person acting as a banker, which shall be dated on any day subsequent to the day on which it shall be issued, unless the said bill, draft, cheque, or order shall be duly stamped as a bill or note according to this Ordinance, such person shall, for every such bill, draft, cheque, or order, forfeit any sum not exceeding two hundred rupees; and if any person shall knowingly receive or take any such bill, draft, cheque, or order in payment of, or as security for, the sum therein mentioned, he shall for every such bill, draft, cheque, or order, forfeit any sum not exceeding two hundred rupees; and if any banker, or any person acting as a banker, upon whom any such bill, draft, cheque, or order shall be drawn, shall pay or cause or permit to be paid, the sum of money therein expressed, or any part thereof, knowing the same to be post-dated, such banker or person so offending shall, for every such bill, draft, cheque, or order, be liable to forfeit the sum of five hundred rupees, and moreover shall not be allowed the money so paid, or any part thereof, in account against the said person by or for whom such bill, draft, cheque, or order shall be drawn, or his executors or administrators, or creditors or persons representing creditors, in case of bankruptcy or insolvency, or any other person or persons claiming under him or them.
- For taking same.**
- On banker, for paying the same.**
- For committing frauds in the use of stamps, in regard to any instrument.**
- For writing receipts not duly stamped.**
- (6) If any person shall, with intent to defraud Her Majesty, remove, or cause to be removed, from any instrument any stamp; or affix any such stamp, which shall have been so removed, to any other instrument chargeable with stamp duty, or to any paper or other material; or sell, or offer for sale, or utter any stamp, or utter any instrument with any stamp thereon, which shall have been so removed as aforesaid, knowing the stamp to have been so removed as aforesaid, or practice or be concerned in any fraudulent act, contrivance, or device not specially provided for, he shall forfeit, over and above any other penalty to which he may be liable, the sum of one thousand rupees.
- (7) Every person who shall write or sign, or cause to be written or signed, any receipt, discharge, or acquittance given for or upon the payment of money, liable to stamp duty, upon any paper or other material, without the same being duly stamped as directed by this Ordinance, shall forfeit and pay any sum not exceeding fifty rupees, in case the sum paid, contained, or expressed in such receipt, discharge, or acquittance shall not amount to the sum of one thousand rupees; or any sum not exceeding two hundred rupees, in case such sum shall amount to one thousand rupees or upwards.

*Stamp Duties.**Consideration and Value in Deeds and Instruments.*

21 In all cases where a duty is imposed on any instrument in proportion to the consideration money, and in all cases where a duty is imposed on any instrument in proportion to the value of the property, the full consideration money which shall be directly or indirectly paid or secured, or agreed to be paid or secured for the same, or the full value of the property at the time of execution of such instrument, respectively (as the case may be), shall be truly expressed and set forth in words at length in or upon such instrument; and if in any of the said cases the full consideration money or the full value of the property (as the case may be) shall not be truly expressed and set forth, or if the true transaction between the parties be in any way concealed or misrepresented, in order to evade the stamp duties, the purchaser, and also the seller, the mortgagee and also the mortgagor, the donee and also the donor, the transferee and also the transferor (as the case may be), shall each be liable to a fine not exceeding five hundred rupees, and shall also be charged and chargeable with, and be each holden liable to, the payment of five times the amount of the excess of duty which would have been payable for such instrument as aforesaid in respect of the full consideration money or full value, in case the same had been truly expressed and set forth in or upon the instrument pursuant to the directions of this section, beyond the amount of the duty actually paid for the same; which quintuple duty shall be deemed and taken to be a debt to Her Majesty of the party or parties respectively hereby made liable to pay the same, and shall and may be sued for and recovered accordingly. Provided that if any or either of the said parties shall give information to the Commissioner or to any government agent, or police magistrate, whereby such penalty or quintuple duty, or any part thereof, shall be recovered from any other party or parties liable thereto, the party giving the information shall not only be indemnified and discharged of such his liability, but shall also be rewarded out of the penalty or quintuple duty recovered, to such extent as the Governor shall think proper, but not exceeding one-half of the amount received and realized.

Consideration and value to be truly set forth in instruments.

Parties informing to be indemnified

22 Where, in case of sale, the full consideration money shall not be truly expressed and set forth in the manner hereby directed, the purchaser or his heirs, executors, or administrators, or assignees, may recover back from the seller, or his heirs, executors, or administrators, or assignees, so much of the purchase or consideration money as shall not be expressed and set forth as aforesaid, or the whole thereof, if no part of the same shall be so expressed and set forth.

Purchaser may recover back so much of the consideration as is not stated.

23 If any notary or other persons who shall be employed in or about the preparing of any such instrument in or upon which the full consideration money or value is hereby required to be truly expressed and set forth as aforesaid, or who shall be employed for any of the parties thereto in any

Penalties on notaries and others for not inserting the true

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consideration
or value.

wise about or relating to the transaction therein mentioned, shall knowingly and wilfully insert or set forth, or cause to be inserted or set forth, in or upon any such instrument, any other than the full and true consideration money directly or indirectly paid or secured, or agreed to be paid or secured for the same, or the actual value of the same as before directed, or shall in any wise aid or assist in the doing thereof, respectively, every such notary, or other person so offending, shall be guilty of an offence, and be liable, for every such offence, to a fine not exceeding one thousand rupees.

Probates and Letters of Administration.

Duty on
probates how
ascertained.

24 No court in this island shall grant probate or letters of administration of the property and estate of any deceased person, without first requiring and receiving from the person or persons applying for the same, or from some other competent person or persons, an affidavit that the movable and immovable property and estate of the deceased in this island, for or in respect of which probate or letters of administration are to be granted, exclusive of what the deceased shall have been possessed of or entitled to as a trustee, and not beneficially, and without deducting anything on account of the debts due and owing from the deceased (excepting debts due on mortgage or on notarial bonds), are of the value of a certain sum, to be therein specified to the best of the deponent's knowledge, information, and belief, in order that the proper and full stamp duty may be paid by the person to whom such probate or letters of administration shall be granted. When the amount of such stamp duty has been paid into court by the applicant for probate or letters of administration, the judge shall transmit such amount to the Commissioner, together with the probate or letters of administration, and the Commissioner shall cause such instrument to be duly stamped and shall thereupon return the same to the judge by whom it was forwarded.

Proceedings, if
too great stamp
duty has been
paid on probate.

25 When any person shall have estimated the property and estate of the deceased to be of greater value than the same shall afterwards prove to be, and shall, in consequence, have paid too high stamp duty on any such probate or letters of administration, if such person shall, within six months after the true value of the property and estate shall have been ascertained, produce any such instrument to the court which granted the same, and it shall be proved to the satisfaction of such court that a greater stamp duty has been paid than the law required, it shall be lawful for the judge of such court to write upon any such instrument the amount of stamp duty which was legally payable thereon: and upon production thereof at the stamp office, it shall be lawful for the Commissioner to repay the difference between the duty paid and that legally payable after deducting the discount of five per centum on the difference in money to the party producing such instrument, and to certify thereon that such has been repaid.

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26 When too little stamp duty shall have been paid on any such probate or letters of administration in consequence of any mistake or misapprehension, or of its not being known at the time that some particular part of the property and estate belonged to the deceased, it shall be lawful for the judge of the court by which such instrument was granted, if the application to have the proper stamp affixed shall be made within six months after the true value of the property and estate shall be ascertained, to transmit such instrument to the stamp office in order that the proper stamp may be affixed, without requiring the applicant to pay the penalty payable under the provisions of this or any former Ordinance for stamping deeds or other instruments which have not been stamped, or which have been insufficiently stamped; and the Commissioner shall thereupon, and upon receipt of the money to be paid thereon, or upon the said money being transmitted to him by some government agent, cause the proper stamp to be affixed to such instrument, and cancel the same himself in the manner directed in this Ordinance and return the instrument to the judge by whom it was transmitted to him.

Proceedings, if too little stamp duty has been paid.

27 In any case wherein any former probate of a will or letters of administration shall have been taken out, and the full amount of the duties payable thereon by any law then in force, according to the full value of such estate, shall have been duly paid and discharged, and wherein any further or other probate or letters of administration shall at any time thereafter be applied for in respect of such estate, it shall be lawful for the Commissioner, upon the production of an unstamped probate or letters of administration, with the certificate of the district judge having jurisdiction in respect of such estate endorsed thereon, to the effect that such further probate or letters of administration has become necessary, to cause a stamp according to the value of the estate to be affixed to the probate or letters of administration produced to him, without making any charge therefor. And the Commissioner shall cancel the said stamp in the manner directed in this Ordinance, and write the word "duplicate" on the instrument, and affix his signature thereto. And such instrument shall be as available in law, and of like value and effect in all respects whatever, as the probate or letters of administration originally issued by the court.

Provision for stamping second or further probate or letters of administration.

28 Where proof is adduced to the satisfaction of the district judge having jurisdiction in respect of the estate that any will has, owing to inadvertence or mistake, or any other cause, been proved, or that any letters of administration have been taken out on the same property in more than one court in the colony, or more than once in any such court, or that letters of administration have been taken in such court, in ignorance of the existence of a will, requiring probate thereof, and that, by reason thereof, more than one stamp duty has been paid thereupon, the district judge shall certify thereto, and the Commissioner shall, on the production of such certificate and, if need be, upon delivery to him of the

Stamp duty to be allowed where will or letters proved and duty paid more than once.

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useless probate or letters of administration to be cancelled, and on production of the valid probate or letters of administration, cancel such useless probate or letters of administration, and pay the value of the stamp, less five per centum thereon, to the person producing such certificate.

Penalty for not getting proper stamp affixed to probate.

29 Where too little duty shall have been paid, as in the 26th section mentioned, if any executor or administrator, acting under such probate or letters of administration, shall not within six months after the discovery of the mistake or misapprehension, or of any property or estate not known at the time to have belonged to the deceased, apply to the proper court for the purpose of having the proper stamp affixed, he shall, in addition to the payment of the penalty imposed by the 32nd section of this Ordinance on the stamping of any unstamped or insufficiently stamped instrument, incur and be liable to a further penalty not exceeding two hundred rupees; and the judge of the said court shall not transmit such instrument to the stamp office, to have the proper stamp affixed, until the said several penalties have been paid into court, nor shall the Commissioner cause the proper stamp to be affixed thereon, unless a certificate shall be produced to him under the hand of such judge that the said penalties have been paid. But, upon the production of such certificate, and upon receipt of the stamp duty to be paid on such probate or letters of administration, or upon the transmission to him by some government agent of the stamp duty to be paid thereon, the Commissioner shall cause the proper stamp to be affixed to such instrument, and cancel the same in the manner directed by this Ordinance, and return the instrument to the judge by whom it was transmitted to him.

Duty may be returned on account of debts, if claimed within three years.

30 Provided that where it shall be proved to the satisfaction of the district judge having jurisdiction in respect of the estate that an executor has paid debts, of whatever nature, due and owing from the deceased, other than the debts deducted from the estate under the 24th section of this Ordinance, such debts so paid being payable by law from the estate of the deceased, and amounting to such a sum as, being deducted from the value of the estate for or in respect of which the probate duty or duty on letters of administration shall have been assessed, shall reduce the duty to a less sum than was actually paid, and the district judge shall certify thereto, the Commissioner shall, on production of such certificate, return the difference, deducting the discount of five per centum thereon, provided the said difference be claimed within three years after the date of the probate or letters of administration, or the recording of the inventory; but where, by reason of any legal proceeding the debts shall not have been ascertained and paid, or the effects shall not have been recovered and made available, and, in consequence, the executor or administrator shall be prevented from claiming such return within three years, the Commissioner may allow such further time for making the claim as may appear to him to be reasonable.

*Stamp Duties.**Instruments not duly stamped may be stamped.*

31 Every letter or power of attorney or appointment of a proctor executed out of this colony, and which, according to the provisions of this Ordinance, requires to be stamped before it can be used in this colony, shall be sent or taken to the Commissioner before it shall be used (together with the amount of duty to which the same is liable) by the person or persons to whom the same is directed, and the Commissioner shall thereupon affix to or impress upon such instrument a stamp of the proper amount of such duty, and shall cancel the said stamp in the manner directed by this Ordinance, and every such instrument so stamped shall have the like force and validity in law as if it had been duly stamped when the same was executed.

Letters and powers of attorney and proxies to proctors executed out of the colony, how to be stamped.

32 Where any instrument liable by law to any stamp duty shall be signed or executed by any person without its being duly stamped, and special provision to meet such case is not made in this Ordinance, then and in every such case the parties to such instrument, and the notary public, if any, by whom the same shall have been attested, shall be guilty of an offence, and shall each be liable to a fine not exceeding one hundred rupees. And the Commissioner is hereby required, upon payment of the said duty or deficiency of duty, and of such fine as he may see fit, with the sanction of the Governor, to impose, to affix to the said instrument a stamp of the proper amount of such duty or deficiency of duty, and to cancel the said stamps in the manner directed by this Ordinance: and every such instrument so stamped as aforesaid shall have the like force and validity in law as if it had been duly stamped when the same was executed. Provided always that where it shall appear to the Commissioner, upon oath or otherwise, to his satisfaction, that any instrument has not been duly stamped previously to being signed or executed by reason of accident, mistake, inadvertency, or urgent necessity, and without any wilful design or intention to defraud Her Majesty of the duty chargeable in respect thereof, or to evade or delay the payment of such duty, then and in every such case, if such instrument shall be brought or sent to the Commissioner to be stamped within twelve months after the first signing or executing the same by any person, and the stamp duty chargeable thereon by law shall be paid, it shall be lawful for such Commissioner, with the previous sanction and under the authority of the Governor, to remit the whole or any part of the penalty payable on stamping such instrument, and to cause such instrument to be duly stamped in manner above mentioned, upon payment of the whole or of the deficiency of the stamp duty chargeable thereon by law, as the case may be, and either with or without any portion of the said penalty. Provided also that nothing herein contained shall extend, or be deemed or construed to extend, to any deed or instrument, for the stamping of which, after the signing or execution thereof, provision is specially made; or to any deed or instrument

Terms and conditions on which instruments may be stamped after the signing thereof.

Commissioner may remit penalty on stamping certain instruments within twelve months after the signing thereof.

Not to extend to instruments for the stamping of which, after the signing thereof, special provision

Stamp Duties.

is made, or to cases where the stamping is prohibited by law.

Instrument may be sent to the government agent to be stamped.

the stamping of which, after the signing or execution thereof, is expressly prohibited or restricted by any such law as aforesaid; or to repeal, alter, or affect any such provision, prohibition, or restriction.

33 Where in any case it shall be inconvenient to any person to take or send any instrument to the Commissioner to be stamped under any of the provisions of this Ordinance or to remit to the Commissioner the amount of the stamp duty, and of any penalty to which he may be liable, it shall be lawful for any such person to bring or send the said instrument to the nearest government agent, and to pay to him the amount of such duty and penalty. And the said government agent shall thereupon transmit such instrument, together with such sum or sums of money, to the Commissioner, who shall thereupon cause the said instrument to be duly stamped as directed by this Ordinance; and the instrument shall thereafter be returned by such Commissioner to the said government agent, to be delivered to the person from whom the same was received.

Stamping of Pleadings and Instruments tendered in any cause.

Stamps may be attached to pleadings and instruments tendered in a cause and not duly stamped.

34 If any pleading or other instrument specified in part II. of the schedule B hereto annexed shall not bear the proper amount of stamp duty, it shall be lawful for the judge, should he see fit to do so, to allow the person tendering such pleading or other instrument to attach thereto the stamps necessary to supply the deficiency of duty, and when such stamps have been supplied to proceed with the action as if such pleading or instrument had been originally duly stamped.

Provision for stamping instruments at the trial.

35 Upon the production, as evidence, at the trial of any cause, of any instrument liable to stamp duty, which is unstamped or not duly stamped, the officer of the court, whose duty it is to read such instrument, shall call the attention of the judge to any omission or insufficiency of the stamp, if the same has not been already noticed by the judge; and the instrument, if unstamped or not duly stamped, shall not (except as hereinafter provided) be received in evidence until (if the instrument is one which may legally be stamped after the execution thereof) the whole or the deficiency of the stamp duty payable thereon, as the case may be, and the penalty required by this Ordinance, together with an additional penalty of five rupees, shall have been paid into court.

On payment into court of duty and penalty, instrument to be received in evidence.

36 Upon payment into court of the whole or of the deficiency of the stamp duty (as the case may be) payable upon or in respect of such instrument, and of the penalty required by this Ordinance, and of the additional penalty of five rupees, as above provided, the judge shall forward such instrument to the Commissioner, together with the amount of duty and penalty paid into court, and the Commissioner shall, on receipt thereof, cause such instrument to be duly stamped, and return the same to the judge; thereupon such instrument shall be admissible in evidence, saving all just

Stamp Duties.

exceptions on other grounds. Provided that the aforesaid enactment shall not extend to any instrument which cannot be stamped after the execution thereof. Provided also that it shall be lawful for the judge, in his discretion, to allow a party tendering any unstamped or not duly stamped instrument in evidence (if such instrument may be stamped after the execution thereof, on payment of the duty and a penalty), in any case in which it shall appear to the judge that such party was previously ignorant of the objection to the reception in evidence of the instrument, on the ground that the same is not stamped or not duly stamped, and that such party is unable forthwith to pay into court the amount of the duty or deficiency of duty, and the penalties aforesaid, such time, not exceeding seven days, as the judge shall deem reasonable for the payment into court of such duty or deficiency of duty, and penalties as aforesaid, on the undertaking of the party to pay the same at the appointed time. And thereupon the court shall allow the trial of the cause to proceed, and such instrument to be put in evidence, saving all just exceptions on other grounds, but shall suspend the judgment therein for the time allowed for making such payment; and if payment is then made, the judge shall cause the instrument to be duly stamped in the manner prescribed in the preceding section: but if such payment be not then made, the court shall strike out the evidence relating to such instrument, and give judgment in the cause irrespective of such instrument, and shall cause the amount which such party has undertaken to pay into court as aforesaid, to be forthwith levied by writ of execution against his property and person—such process to be free of stamp duty.

Proviso.

In certain cases judge may allow time to party to pay duty and penalties.

Proceedings thereupon.

Removal of doubts as to the sufficiency of Stamps.

37 Any person who is desirous to remove doubts as to whether an instrument not already tendered in any action is liable to stamp duty, or, if liable, to what extent, may, before or after the execution of such instrument, and whether the same be previously stamped or not, apply in writing to the Commissioner to declare his opinion thereon. It shall then be lawful for the Commissioner, and he is hereby required, upon payment to him of a fee of five rupees, to declare in writing whether the instrument is liable to stamp duty or not, and, if liable, to state the amount of duty, and the penalty, if any, to which such person is liable.

Person desirous to remove doubts may apply to Commissioner to declare the duty to which any instrument is liable.

38 If the person making the application shall be dissatisfied with the determination of the Commissioner, he may appeal against the same to the Supreme Court, within ten days after the same shall be made known to him; and, upon the application of such person (due notice thereof being given to the Attorney-General to the end that he may be heard on behalf of Her Majesty), it shall be lawful for the said court, and it is hereby required summarily to hear and determine the said appeal, and to make such order as to costs as it shall deem just.

Appeals to Supreme Court.

Stamp Duties.

Instrument may be stamped.

39 If the Commissioner determines that such instrument is liable to stamp duty or to additional stamp duty, and if there be no appeal from his decision, or if an appeal is taken and the Supreme Court decides that the instrument is liable to stamp duty or additional stamp duty, the person tendering such instrument shall pay to the Commissioner the amount of such duty or additional duty, together with a penalty of five rupees; and the Commissioner shall thereupon cause such instrument to be duly stamped, and shall return the same to the person by whom it was tendered.

Commissioner before assessing the duty upon any instrument may require proof that the facts upon which the duty depends are truly stated.

40 In any case where application is made to the Commissioner as aforesaid, it shall be lawful for him to require such evidence by affidavit as he may deem necessary, in order to show to his satisfaction whether or not the consideration or value, or any other matter or thing, upon the full and proper statement of which the stamp duty payable thereon shall in any measure depend, is truly and fully set forth therein. The Commissioner may also, when necessary, direct an appraisalment of property to be made, to ascertain its value, and determine the amount to be paid for the appraisalment by the person in respect of whose application such appraisalment is deemed necessary. The said Commissioner may in any case refuse to cause any such instrument, or any duplicate, to be stamped and endorsed as aforesaid, except on payment of the full stamp duty which would be chargeable on such instrument if all or any of such matters and things aforesaid had been truly set forth therein. Provided that no such evidence shall be used against any person giving the same, in any proceeding whatever, except only in any inquiry as to the stamp duty with which such instrument is chargeable; and every such person shall, upon payment of such full stamp duty as aforesaid, be relieved from any penalty, forfeiture, or liability he may have incurred by reason of the omission to state truly in such instrument any of the facts, matters, and things aforesaid.

The evidence not to be used for any other purpose.

Licensed Dealers in Stamps.

Commissioner may license persons to deal in stamps.

41 It shall be lawful for the Commissioner, with the sanction of the Governor, to grant licenses to all persons, except notaries, applying for the same, whom he in his discretion shall think fit and proper for the purpose, to vend and deal in stamps, at any place or places in this island to be named in such license. Every such license shall be subject to annual renewal. Provided that it shall be lawful for the Commissioner, with the sanction of the Governor, to grant or refuse such renewal. Provided also that every person to whom any such license shall be granted shall enter into a bond to Her Majesty in a penal sum of one thousand rupees, conditioned that such licensed person shall not sell or offer for sale or exchange or keep or have in his possession, for the purpose of sale or exchange, any stamp or stamps other than such as he shall have purchased or procured at the Commissioner's office in Colombo, or at some kachchéri,

Persons licensed to enter into bond.
Condition thereof.

Stamp Duties.

or from some person licensed to deal in stamps, under the authority of this Ordinance, and that he shall keep such entries and accounts of the stamps sold by him, and observe such conditions, and forward such returns, as the Commissioner shall from time to time prescribe. Provided further that one license and one bond only shall be required for any number of persons in co-partnership. And it shall be lawful for the said Commissioner, whenever he shall think fit, by notice in writing signed by him, to revoke and make void any such license as aforesaid.

License may be revoked.

42 In every license to vend or deal in stamps there shall be truly specified the proper name and place of abode of the person to whom the same shall be granted, and a true description of the place at which he shall by such license be authorized to vend or deal in stamps; and such person shall not be thereby authorized or entitled to vend or deal in stamps at any other place than such as shall be specified and prescribed in such license.

Particulars to be specified in license.

43 No person, other than the Commissioner or a government agent, shall vend or deal in stamps in any part of this island without having first obtained from the Commissioner a license for that purpose, which shall be in force and unrevoked at the time of such vending or dealing; and if any person, other than such Commissioner or government agent, shall sell or offer for sale any stamp denoting or purporting to denote any stamp duty, or shall exchange any such stamp for any other stamp or for any other article or thing, without holding such license as aforesaid, and in accordance with the terms of such license, he shall for every such offence be liable to a fine not exceeding one hundred rupees. Provided that it shall be lawful for any person employed to prepare or write any instrument liable to stamp duty, to charge his employer with the amount of the stamp or stamps affixed to or impressed on the paper or other material upon which such instrument shall be written, without having obtained any such license as aforesaid to vend or deal in stamps.

No person to deal in stamps without such license.

As to persons employed to write instruments liable to stamp duty.

44 Every person authorized to vend or deal in stamps shall be bound and required, at the time of the sale of any adhesive stamps, and before delivery thereof to the purchaser, to mark the stamps at the bottom thereof with his name or initials, or the name or initials of his firm, and with the date of sale. But nothing herein contained shall be deemed to apply to postage stamps used for revenue purposes. And in the case of impressed stamps such vendor shall be bound, before delivery thereof to the purchaser, to draw or mark a line across each stamp, and to write his name or initials, or the name or initials of his firm, on the paper or material on which such stamp is impressed. Any vendor failing to comply with the provisions of this section, or acting contrary thereto, shall be guilty of an offence, and shall be liable to such punishment as a district court shall be empowered to inflict.

Stamp vendors to mark stamped paper sold by them.

Stamp Duties.

Discount allowed to licensed dealers in stamps.

45 A discount shall be allowed to such licensed dealer on the purchase of any stamp at the stamp office in Colombo, or from any government agent, after the rate of five rupees *per centum*, on the prompt payment of any sum amounting to two hundred rupees or upwards, and (in any case in which the Governor shall in his discretion think fit to authorize the same) after the rate of two and a half rupees *per centum*, on the prompt payment of any sum amounting to one hundred rupees and under two hundred rupees. Provided that it shall be lawful for the Commissioner or for the government agent to prescribe rules from time to time, as to the times of issue and the quantities of each description of stamps to be issued to vendors at any one time from the stamp office or from the several kachcheries, respectively.

Commissioner may make rules.

Licensed dealers in stamps to paint their names, &c., in front of their houses or shops.

46 Every person who shall be licensed under the authority of this Ordinance to deal in stamps shall cause to be painted in capital letters, one inch at least in height, and of a proper and proportionate breadth, on some conspicuous place on the outside of the front of the house or shop at which he shall be licensed to deal in stamps, and so that the same shall be at all times distinctly legible, the full name of such licensed person, together with the words "Licensed to deal in Stamps," and words of similar import in the Sinhalese and Tamil languages; and such person shall keep such name and words so painted during all the time that he shall continue licensed; and if any person so licensed shall neglect or omit to keep the same so painted, he shall be guilty of an offence, and be liable to a fine not exceeding one hundred rupees. Provided that in the case of several persons licensed as aforesaid in co-partnership, it shall be sufficient if the name of one only of such persons, or of the firm, be painted in manner aforesaid.

Penalty. Proviso as to partners.

Penalty on unlicensed persons holding themselves out as dealers in stamps.

47 If any person shall write, paint, or mark, or shall cause or procure to be written, painted, or marked, or shall permit or suffer to continue written, painted, or marked, upon any part of his house, shop, or premises, either in the inside or on the outside thereof, or upon any board, or any material whatever exposed to public view, and whether the same shall or shall not be affixed to such house, shop, or premises, any word or words which shall import or signify, or be intended to import or signify, that such person is a vendor of or dealer in stamps, such person not being licensed to deal in stamps, he shall be guilty of an offence, and be liable to a fine not exceeding one hundred rupees for every day such offence shall be committed or continued.

Allowance to be made for stamps in the possession of licensed vendors dying, or becoming insolvent, or

48 If any person licensed to vend or deal in stamps shall die or become insolvent, or if the license of any person to vend or deal in stamps shall expire or be revoked, and any such person, at the time of his death or insolvency, or at the expiration or revocation of any such license, shall have in his possession any quantity of stamps, it shall be lawful for such person, or his heirs, executors, or administrators, or

Stamp Duties.

assignees, within three months after the expiration or revocation of such license, or next after the death or insolvency, as the case may be, to bring or send such stamps to the stamp office in Colombo; and it shall be lawful for the Commissioner to receive the same, and to return to the person bringing or sending the same the amount received therefor, deducting therefrom such percentage as may have been allowed to the person by whom the returned stamps were purchased. Provided that the person who shall bring or send such stamps to the said office shall satisfy the Commissioner that such stamps were actually in the possession of the person so dying, or becoming insolvent, or having had such license which had so expired or had been so revoked, for the purpose of sale, at the time when such person so died, or became insolvent, or when the said license expired or was revoked; and that such stamps were purchased or procured by the person to whom such license shall have been granted, from the Commissioner, or from some government agent, or person licensed to deal in stamps as aforesaid.

whose licenses
are revoked.

49 Upon information given to the Commissioner or to a police magistrate, upon the oath of one or more credible person or persons, that there is reasonable cause to suspect that any person licensed to vend and deal in stamps has in his possession any forged or counterfeit stamp or stamps, it shall be lawful for the said Commissioner or police magistrate, by warrant under his hand, to authorize any person, and such person is hereby fully authorized accordingly, with the assistance, if required, of any constable or other peace officer, to enter, between the hours of six in the morning and six in the evening, into any building or place, and, if need be, to break open the same, and to search for and to seize, and to take into his possession, all such stamps as shall be in any such place as aforesaid; and all constables and other peace officers are hereby required, upon the request of any person or persons acting under such warrant, to aid and assist him or them in the execution thereof; and if any constable or other peace officer shall, upon any such request as aforesaid, refuse or neglect to aid and assist in the execution of any such warrant as aforesaid, or if any person shall refuse to permit any such search or seizure as aforesaid to be made, or shall assault, oppose, molest, or obstruct any person employed or acting in the execution or under the authority of any such warrant, or aiding or assisting in the execution thereof, every such constable, peace officer, or other person so offending in any of the cases aforesaid, shall be liable to a fine not exceeding two hundred rupees. Provided that any person who shall execute any such warrant shall, if required, give to the person in whose custody or possession any stamps shall be found and seized, an acknowledgment of the number, particulars, and amount of the stamps so seized, and shall permit such last-mentioned person, or any person employed by him, to mark the same before the removal thereof.

Commissioner
of Stamps and
police
magistrates
empowered to
grant warrants
to search and
inspect the
stocks of
stamps of
licensed
dealers.

Power of entry.

Penalty for
refusing to aid,
&c., in the
execution of
such warrants,
or assaulting
persons
employed in
the execution
thereof.

Proviso:
acknowledgment
to be given
for stamps
seized.

Stamp Duties.

Other Penal Provisions.

Penalties on persons hawking stamps.

50 If any person, whether he shall be licensed to vend or deal in stamps or not, shall hawk or carry about for sale or exchange any stamps, or if any person shall utter or offer for sale or exchange any stamps at any place other than the place in which he shall have been licensed to vend or deal in stamps, every such person shall be guilty of an offence and liable to a fine not exceeding fifty rupees over and above any penalty to which he may be liable for vending or dealing in stamps without being licensed so to do; and it shall moreover be lawful for any person, without any other warrant than this Ordinance for that purpose, to apprehend any person so offending, and to cause him to be taken before any police magistrate having jurisdiction where the offence shall be committed, who shall hear and determine the matter; and all stamps which shall be found in possession of such offender shall be forfeited to Her Majesty, and shall be taken possession of by such magistrate, and be delivered over to the Commissioner to be disposed of in such manner as he shall think fit.

Hawkers of stamps may be apprehended and taken before police magistrate.

Miscellaneous.

Letters or powers of attorney for the purpose of appointing a proxy to vote, and voting papers, requisites of.

51 Every letter or power of attorney for the purpose of appointing a proxy to vote at any meeting shall specify the day upon which the meeting at which it is intended to be used is to be held, and shall be available only at the meeting so specified, or any adjournment thereof.

Penalty on making, executing, or voting under any such letter, &c., not fulfilling above requirements.

52 Every person who makes or executes any such letter or power not duly stamped, or votes or attempts to vote under or by means of any such letter or power not duly stamped, or under or by virtue of any such letter or power at any meeting not specified therein, whether the same is duly stamped or not, shall be guilty of an offence and liable to a fine not exceeding ten rupees; and every vote given or tendered under the authority or by means of any such letter or power not duly stamped, or under or by means of any such letter or power at any meeting not specified therein, whether the same is duly stamped or not, shall be absolutely null and void.

Spotted stamps, allowance for.

53 When any person has in his possession—

- (a) Any stamp either written upon and inadvertently and undesignedly spoiled or by any means rendered unfit for the purpose intended, and which shall not have been used for any other purpose; or
- (b) Any stamp which shall have been used for any instrument not fully written, or not signed by any party thereto, or any stamped bill of exchange or promissory note which may have been signed on behalf of the drawers, but which has not been delivered out of their hands to the payee therein named, or to any person on their behalf, or deposited with any person as a security, or been in any way negotiated, and which bill of exchange has not been accepted or tendered for acceptance,

Stamp Duties.

such person may bring or send such stamp, instrument, bill of exchange, or promissory note to the stamp office in Colombo; and if it is fully proved to the satisfaction of the Commissioner, by affidavits or otherwise, that such stamp has been so spoiled or rendered unfit as aforesaid, or that it has been rendered useless before the instrument, bill of exchange, or promissory note for which it was used was executed or signed, or made use of in any such manner as aforesaid, it shall be lawful for the said Commissioner to receive back such spoiled stamp, and to give another stamp of the like amount and description in lieu thereof.

Provided that no relief shall be afforded in the case of any stamped instrument, bill of exchange, or promissory note if the same is not brought or sent as hereinbefore provided within two months after the date of such instrument, bill of exchange, or promissory note, or after the writing or signing thereof if it bears no date.

54 In any case in which the Commissioner is authorized to receive back stamps spoiled or rendered useless, or unfit for the purpose intended, and to make allowance for the same by giving other stamps in lieu thereof, it shall be lawful for the said Commissioner, with the previous sanction and under the authority of the Governor, instead of giving stamps, to refund and repay to the person entitled to such allowance the amount thereof in money, deducting therefrom such percentage as may have been allowed on the purchase of the stamps; and it shall also be lawful for the said Commissioner, with the like sanction and authority, to refund and repay to any person possessing any stamp which shall not have been spoiled or rendered useless, or unfit for the purpose intended, but for which such person shall have no immediate use or occasion, the amount or value of such stamp in money, deducting therefrom such percentage as aforesaid, upon his delivering up such stamp to the said Commissioner, and proving to his satisfaction that the same was purchased by him with a *bonâ fide* intent to use the same, and that he has paid the full amount or value described by such stamp, without any deduction, or without any deduction save and except only the amount of such percentage as aforesaid.

55 It shall be the duty of the secretary of every district court to render to the district judge, on the first Monday of each month, a statement showing what stamps should have been used by any party to a suit *in formâ pauperis*, if he had not been allowed to sue or defend as a pauper, and who, having recovered judgment in such suit for his costs, has nevertheless failed either to repay the amount due for such stamps or to take the necessary steps under his judgment for the recovery thereof from the losing party. It shall thereupon be the duty of the judge to enforce payment of the amount due on account of such stamp by writ (free of stamp duty) of execution against the property and person of the party against whom judgment was given, or the party allowed to sue or defend *in formâ pauperis*, or against both.

Proviso.

Commissioner authorized to refund in money the amount of stamps spoiled or rendered useless.

Execution to issue, to recover stamps due from paupers who have succeeded in a suit.

Duty of court officers in respect thereof.

Stamp Duties.

Also where the suit has not been duly prosecuted.

56 The like statement shall be rendered and like proceedings taken against any person who has obtained leave to sue *in formâ pauperis*, but who has not duly prosecuted his suit to judgment within a reasonable time or repaid the amount due on account of stamps.

Deficiency of stamp duty on testamentary proceedings.

57 It shall be the duty of the secretary of every district court to render to the district judge, on the first Monday of every quarter, a statement showing the deficiency of stamp duty in respect of every instrument, other than probate or letters of administration, required by law to be stamped in every testamentary suit then pending before such court. And whenever the district judge is satisfied that too little stamp duty has been paid in respect of any such instrument, whether by reason of the property having been undervalued when originally valued as required by section 24, or otherwise, the district judge shall require the party who tendered such instrument to make good the deficiency of stamp duty, and shall enforce payment of the same by writ (free of stamp duty) of execution against the property and person of such party.

Informer's share of fines.

58 It shall be lawful for the court to decree any portion of any fine actually recovered and realized under the provisions of this Ordinance, not exceeding one-half, to the informer, if it shall see fit so to do.

This Ordinance not to affect instruments required by other Ordinances to be stamped.

59 Nothing herein contained shall be held to affect instruments required to be stamped or instruments exempted from stamp duty according to other Ordinances now in force, the provisions in which are not hereby expressly repealed or altered.

The word "money" to include every currency.

60 The word "money" as used in this Ordinance shall be construed to include all sums whether expressed in Ceylon, British, foreign, or colonial currency.

And to be calculated at the current rate of exchange.

61 When in any instrument any money is stated or expressed in pounds sterling, francs, dollars, or any other denomination, the value of such money in Ceylon currency for the purposes of this Ordinance shall be calculated according to the current rate of exchange on the day of the date of the instrument.

Instruments stamped in accordance with statement of current rate of exchange to be regarded as duly stamped.

62 When an instrument contains a statement of current rate of exchange, and is stamped in accordance with such statement, it is, so far as regards the subject-matter of such statement, to be deemed duly stamped, unless or until it is shown that such statement is untrue, and that the instrument is in fact insufficiently stamped.

If more than one instrument is written on the same piece of material each to be separately stamped.

63 If more than one instrument is written upon the same piece of material, every one of such instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

Where an instrument relates to distinct matters, such matters to be separately stamped.

64 Except where express provision to the contrary is made, an instrument containing or relating to several distinct matters is to be separately and distinctly charged with duty, as if it were a separate instrument in respect of each of such matters.

Stamp Duties.

65 In the case of exhibits provided for in part II. of schedule B, a document bearing a stamp for registration purposes only shall be deemed a document on which no stamp is affixed or impressed, except where the duplicate is duly stamped.

Exhibits of documents.

66 (1) Instead of a schedule on stamped paper being annexed to any process issued by a court as required by section 16 of "The Fiscals' Ordinance, 1867," adhesive stamps of the proper amount of fees and charges established under section 14 of that Ordinance shall be affixed to each process, and such stamps shall be cancelled and pricked or punctured by the proper officer of court in the manner prescribed by this Ordinance.

Fees and charges for execution and service of process.

Provided that such fees and charges in respect of processes issued by district courts shall in no case exceed the rates specified in part IV. of schedule B hereto.

Proviso.

Provided also that no such fees and charges shall be levied in respect of any process issued by courts of requests.

Proviso.

(2) It shall be lawful for the Governor, with the advice of the Executive Council, to prescribe the manner in which the amount of the fees and charges which may be due for and on account of processes issued by district courts in the first instance unstamped shall be recovered and brought to account as revenue.

Fees and charges due on processes issued unstamped in the first instance how recovered.

SCHEDULE A.

No. and Year.	Title.	Extent of Repeal.
12 of 1848	An Ordinance for making provision in certain respects touching the Admission of Advocates and Proctors; and for the annual registration of Practising Proctors	Tables A and B of the schedule
7 of 1853	An Ordinance for regulating the due Collection, Administration, and Distribution of Insolvent Estates	Schedule P
2 of 1861	An Ordinance to repeal the Ordinance No. 23 of 1844, and to enable Bankers to compound for the Stamp Duties payable on Notes and Bills issued by them	The whole Ordinance
9 of 1867	An Ordinance to amend "The Joint Stock Companies' Ordinance, 1861"	Section 3
23 of 1871	An Ordinance to consolidate and amend the Law relating to Stamp Duties	The whole Ordinance
8 of 1880	An Ordinance to amend "The Stamp Ordinance, 1871"	The whole Ordinance
11 of 1882	An Ordinance to facilitate the recovery of possession of Tenements after due determination of the Tenancy	Section 7
31 of 1884	An Ordinance to amend Ordinance No. 10 of 1861, entitled "An Ordinance to consolidate and amend the Laws relating to Public Thoroughfares in this Colony"	The words "receipts and" in the 11th line of section 28
43 of 1884	An Ordinance to consolidate the Stamp Duties leviable in this Colony	The whole Ordinance

*Stamp Duties.**SCHEDULE B.*

- PART I.**—Containing the Duties on Instruments of Conveyance, Contract, Obligation, and Security for Money ; on Deeds in general ; and on other Instruments, matters, and things not falling under any of the following heads.
- PART II.**—Containing the Duties on Law Proceedings, and in the Supreme Court, District Courts, Courts of Requests, and Police Courts, respectively.
- PART III.**—Containing the Duties in Testamentary Proceedings, on Probates of Wills, and Letters of Administration.
- PART IV.**—Containing the Duties in respect of Service of Processes in District Courts.
- PART V.**—Miscellaneous.

PART I.

Containing the Duties on Instruments of Conveyance, Contract, Obligation, and Security for Money ; on Deeds in general ; and on other Instruments, matters, and things.

	<i>Duty.</i>
	Rs. c.
ACKNOWLEDGMENT of a debt exceeding Rs. 20 in amount or value, written or signed by or on behalf of a debtor, in order to supply evidence of such debt in any book (other than a banker's pass book), or on a separate piece of paper when such book or paper is left in the creditor's possession	0 5
AFFIDAVIT, affirmation, or declaration made for the purpose of being filed, read, or used in any court of justice in this island, not otherwise provided for in Part II. ...	1 0
AFFIDAVIT, affirmation, or declaration not made for the immediate purpose of being filed, read, or used in any court of justice in this island ...	1 0

Exemptions from the preceding and all other Stamp Duties.

Affidavits, affirmations, or declarations required or authorized by law to be made in criminal matters ; affidavits, affirmations, or declarations on the assumption of any office under Government, or for the verification of any public accounts, or to be made pursuant to this Ordinance in regard to exchange of spoiled stamps, or for the sole purpose of enabling any person to receive any pension or charitable allowance ; affidavit, affirmation, or declaration required to be made under the provisions of "The Widows' and Orphans' Pension Fund Ordinance, 1885."

AGREEMENT or contract, or any minute or memorandum of any agreement in this island (and not otherwise charged nor expressly exempted from all stamp duty), whether the same shall be only evidence of a contract, or obligatory upon the parties, from its being a written instrument ; where the matter thereof shall be of value—

Over		Not over			
Rs. 0	and	Rs. 100	...	...	0 25
Rs. 100	...	Rs. 200	...	...	0 50
Rs. 200	...	Rs. 300	...	...	0 75
Rs. 300	...	Rs. 400	...	...	1 0
Rs. 400	...	Rs. 500	...	...	1 25
Rs. 500	...	Rs. 1,000	...	...	2 50
Every further Rs. 500 or part thereof					1 25

Stamp Duties.

	<i>Duty.</i> Rs. c.	
Where the value of the agreement or of such minute or memorandum does not appear on the face thereof, such instrument shall bear a stamp of	2 50	
Provided always that where divers letters shall be offered in evidence to prove any agreement between the parties who shall have written such letters, it shall be sufficient if any one of such letters shall be duly stamped with a duty of	2 50	
<i>Exemptions from the preceding and all other Stamp Duties.</i>		
Agreement or covenant secured by a mortgage contained in the same instrument therewith, such instrument being duly stamped as a mortgage.		
Memorandum or agreement for the hire of any labourer, artificer, manufacturer, or menial servant.		
Memorandum, letter, or agreement for or relating to the sale of any goods, wares, or merchandise.		
Letters containing any agreement (not before exempted) in respect of any merchandise, or evidence of such an agreement which shall pass by the post between merchants or other persons carrying on trade or commerce in this island, and residing and actually being at the time of sending such letters at the distance of 20 miles from each other.		
Memorandum or agreement made between the master and mariners of any vessel or boat for wages.		
Agreement made in compliance with or under the provisions of the Mercantile Shipping Acts.		
Agreement to marry, not containing any settlement or transfer of property.		
Memorandum or agreement made by or with Her Majesty or any Government officer in the execution of his office.		
APPOINTMENT in execution of a power, whether of trustees or of any property, or of any use or interest therein, when made by writing, not a will	15 0	
APPRAISEMENT or valuation of any estate or effects, movable or immovable; or of any interest therein, or of the annual value thereof; or of any dilapidations; or of any repairs wanted; or of the materials and labour used or to be used in any buildings; or of any artificer's work whatsoever. Where the amount of such appraisement or valuation shall be—		
Over	Not over	
Rs. 0	and	Rs. 100
Rs. 100	...	Rs. 200
Rs. 200	...	Rs. 300
Rs. 300	...	Rs. 400
Rs. 400	...	Rs. 500
Rs. 500	...	Rs. 1,000
Every further Rs. 500 or part thereof		
		0 25
		0 50
		0 75
		1 0
		1 25
		2 50
		1 25
Provided that the duty on any one appraisement shall not exceed Rs. 10.		

Exemption.

Appraisements or valuations of any property belonging to, or to be acquired by Government, or made by or at the instance of any Government officer in the execution of his office.

Stamp Duties.

	<i>Duty.</i> Rs. c.
ARTICLES OF APPRENTICESHIP or contract whereby any person shall first become bound in order to qualify himself to become a notary or apothecary ...	100 0
ARTICLES OF APPRENTICESHIP or contract whereby any person shall become bound as aforesaid, for the residue of the term for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event ...	10 0
ASSIGNMENT.—See Transfer or Assignment.	
AWARD.—Other than that made in any cause ...	10 0
BILL OF EXCHANGE, promissory note, draft, cheque, or order, viz. :	
Inland bill, draft, cheque, promissory note, or order for the payment on demand of any sum of money to the party named therein, or to the bearer, or to order ...	0 5
Inland bill of exchange, promissory note, draft, or order for the payment at any time otherwise than on demand to the party named therein, or the bearer, or to order, of any sum of money—	
Over	Not over
Rs. 0 and	Rs. 50 ...
Rs. 50 ...	Rs. 100 ...
Rs. 100 ...	Rs. 250 ...
Rs. 250 ...	Rs. 500 ...
Rs. 500 ...	Rs. 1,000 ...
Every further Rs. 1,000 or part thereof	...
Inland bill, draft, or order for the payment of any sum of money, though not made payable to the bearer or to order, if the same shall be delivered to the payee or some person on his behalf	} <i>The same duty as on a bill of exchange for the like sum payable to bearer or order.</i>
Inland bill, draft, or order for the payment of any sum of money, weekly, monthly, or at any other stated periods, if made payable to the bearer or to order, or if delivered to the payee or some person on his behalf, where the total amount thereby made payable shall be specified therein or can be ascertained therefrom	} <i>The same duty as on a bill payable to bearer or order otherwise than on demand, for a sum equal to such total amount.</i>
And where the total amount of the money thereby made payable shall be indefinite	} <i>The same duty as on a bill otherwise than on demand for the sum therein expressed only.</i>
And the following instruments shall be deemed and taken to be inland bills, drafts, or orders for the payment of money, within the intent and meaning of this schedule, viz. :	
All drafts or orders for the payment of any sum of money by a bill or promissory note, or for the delivery of any such bill or note in payment or satisfaction of any sum of money, where such drafts or orders shall require the payment or delivery to be made to the bearer or to order, or shall be delivered to the payee or some person on his behalf.	

Stamp Duties.

All receipts given for money received, which shall entitle, or be intended to entitle, the person or persons paying the money, or the bearer of such receipts, to receive the like sum from any third person or persons.

And all bills, drafts, or orders for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, if the same shall be made payable to the bearer or to order, or if the same shall be delivered to the payee or some person on his behalf.

And all instruments usually termed letters of credit, made and to be used in Ceylon, or whereby any person to whom any such document or writing is or is intended to be delivered or sent, shall be entitled or be intended to be entitled to have credit with, or in account with, or to draw upon any other person for, or to receive from such other person, any sum of money therein mentioned.

Exemptions from the Duties on Drafts or Orders.

All drafts, receipts, cheques, orders, bills of exchange, and promissory notes drawn by any Government officer in the execution of his office.

All cheques drawn by army accountants on imperial services.

All letters of credit, whether in sets or not, sent by persons in this colony to persons out of the same, authorizing drafts on the British territories in India or in Ceylon, or any other of Her Majesty's colonies or foreign possessions.

And the following instruments are to be deemed and taken to be promissory notes within the intent and meaning of this schedule :

All notes promising the payment of any sum or sums of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, if the same shall be made payable to the bearer or to order, and if the same shall be definite and certain, and not amount in the whole to Rs. 200.

Exemptions from the Duties on Promissory Notes.

All notes promising the payment of any sum or sums of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, where the same shall not be made payable to the bearer or to order, and also where the same shall be made payable to the bearer or to order, if the same shall amount to Rs. 200 or be indefinite.

And all other instruments bearing in any degree the form or style of promissory notes, but which in law shall be deemed special agreements, except those hereby expressly directed to be deemed promissory notes.

But such of the notes and instruments here exempted from the duty on promissory notes shall nevertheless be liable to the duty which may attach thereto as agreements or otherwise.

Stamp Duties.

				<i>Duty.</i>
				Rs. c.
BROKERS' NOTES, each copy...	...	...	...	0 5
FOREIGN BILL OF EXCHANGE drawn in, but payable out of, this colony :				
If drawn singly, or otherwise than in a set of three or more, the same duty as on an inland bill of the same amount and tenor.				
If drawn in sets of three or more, for every bill of each set, where the sum payable thereby shall be—				
Over		Not over		
Rs. 0	and	Rs. 250	...	0 5
Rs. 250	...	Rs. 500	...	0 10
Rs. 500	...	Rs. 1,000	...	0 20
Every further Rs. 1,000	or part thereof		...	0 20
FOREIGN BILL OF EXCHANGE drawn out of this colony and payable within this colony, the same duty as on an inland bill of the same amount and tenor.				
FOREIGN BILL OF EXCHANGE drawn out of this colony and payable out of this colony, but negotiated within this colony, the same duty as on a foreign bill drawn within this colony and payable out of this colony.				

Exemptions from the preceding and all other Stamp Duties.

All bills of exchange, drafts, or orders drawn by any Government officer in the execution of his office.

BILL OF LADING of or for any goods, merchandise, or effects exported or carried coastwise, for each part of every set ...	0 25
BOND given as a security for the payment of any definite and certain sum of money ; mortgage for any definite and certain sum of money, and of or affecting any property, where the sum shall be—	
Over	Not over
Rs. 0	Rs. 100
Rs. 100	Rs. 200
Rs. 200	Rs. 300
Rs. 300	Rs. 400
Rs. 400	Rs. 500
Rs. 500	Rs. 1,000
Every further Rs. 500	or part thereof
	0 25
	0 50
	0 75
	1 0
	1 25
	2 50
	1 25

BOND given in acknowledgment of advances made or to be made on a forthcoming crop, such advances being secured by hypothecation of the crop with or without personal security, and made payable on the realization of such crop, but within a year from the date of such bond. Where the sum to be lent shall be—

Over	Not over
Rs. 0	Rs. 1,000
Rs. 1,000	Rs. 2,500
Rs. 2,500	Rs. 5,000
Rs. 5,000	Rs. 7,500
Rs. 7,500	Rs. 10,000
Every further Rs. 1,000	or part thereof
	1 0
	2 50
	5 0
	7 50
	10 0
	1 0

Stamp Duties.

	<i>Duty.</i>
	<i>Rs. c.</i>
BOND OR MORTGAGE to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any definite and certain sum already lent, advanced, or due. The same duty and conditions as to calculation of duty on the amount already lent, advanced, or due, as on a bond or a mortgage of property for any definite and certain sum of money, together with an additional duty of ...	50 0
BOND OR MORTGAGE to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already lent, advanced, or due, where such sum is not ascertained ...	100 0
BOND OR MORTGAGE to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current :	
If the total amount of the money secured or to be ultimately recoverable thereupon shall be uncertain, and without any limit ...	50 0
But if the total amount of the money secured or to be ultimately recoverable thereupon shall be limited not to exceed a given sum, the same duty as on a bond or mortgage for such limited sum.	
When a bond and mortgage shall be contained in the same instrument, and be given to secure the same moneys, the bond only shall be chargeable with stamp duty.	
Bond for indemnifying any person who shall have become bound as surety for the payment of any sum of money or the performance of any act ...	10 0
Bond for further securing the repayment of any sum already secured by a bond or mortgage for which an <i>ad valorem</i> duty had been previously paid ...	10 0
Bond of any kind whatever not otherwise charged in this schedule nor expressly exempted from all stamp duty ...	10 0

Exemptions from the preceding and all other Stamp Duties.

Bond or mortgage made in pursuance of covenants, or other agreements on that behalf, contained in some other instrument, and without additional money consideration, if such other instrument has been stamped with an *ad valorem* stamp duty on the amount of the consideration for such bond or mortgage.

Bonds or mortgages given by any Government officer, or his sureties, for the due execution of his office.

Bonds, leases, or mortgages given by any person to Her Majesty, or to any public officer, for the use of Her Majesty, for any debt or sum of any money due, or to become due to the Crown, or to the Government of this island.

Bonds, or mortgages of indemnity given to fiscals or their deputies, or officers in the execution of their duty.

Bonds or mortgages given to any officer of customs in his official capacity.

Stamp Duties.

	<i>Duty.</i> Rs. c.
CART OR BOAT NOTE for the conveyance of goods for hire by cart or boat along any road, river, or canal, when the distance to be traversed by such cart or boat shall exceed one mile outside the limits of any municipality or local board, on the original and each copy thereof	0 5

Exemption from the preceding Stamp Duty.

Memorandum, letters, or agreements made with any common carrier or other person for the carriage of goods, wares, or merchandise in this island if stamped as an agreement or contract or any minute or memorandum of an agreement.

CHARTER-PARTY of any agreement or contract for the charter of any vessel	10 0
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Exemption.

Charter-party made by or with any Government officer in the execution of his office.

CLAIM to property seized or objection made under the Civil Procedure Code, chapter XXII., section 241	1 0
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COMPOSITION DEED or other instrument of composition between a debtor or debtors, and his or their creditors	10
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CONDITIONS OF SALE of immovable property of the value of one hundred rupees and upwards	5 0
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Exemption.

All sales by public officers, including fiscals or their deputies.

CONVEYANCE or transfer of any property for any consideration—Where the purchase or consideration money therein or thereupon expressed, or if the consideration be other than a pecuniary one, or partly pecuniary and partly other than pecuniary, the value of the property shall be—

Over	and	Not over			
Rs. 0		Rs. 50	...	...	0 25
Rs. 50	...	Rs. 100	...	...	0 50
Rs. 100	...	Rs. 200	...	...	1 0
Rs. 200	...	Rs. 300	...	...	1 50
Rs. 300	...	Rs. 400	...	...	2 0
Rs. 400	...	Rs. 500	...	...	2 50
Rs. 500	...	Rs. 1,000	...	...	5 0
Every further Rs. 500 or part thereof					2 50

Provided that in a conveyance or transfer of property subject to mortgage the duty shall be calculated on the actual value of the property conveyed free of mortgage or on the aggregate amount due on the mortgage and the consideration expressed for the transfer, save in the case of fiscal's sale, when the duty shall be calculated on the consideration expressed for the transfer.

Stamp Duties.

	<i>Duty.</i> Rs. c.
CONVEYANCE of transfer of property by an executor, administrator, or trustee, without consideration to the person beneficially entitled to such property, or when made by order of court in cases of divorce <i>a vinculo matrimonii</i> ...	10 0
CONVEYANCE of transfer of property without consideration by a trustee or trustees, or the executors or administrators of a deceased trustee or trustees to a surviving trustee or trustees, or to a new trustee or trustees, or to a surviving trustee or trustees and a new trustee or trustees ...	10 0
CONVEYANCE of transfer of property of any kind whatsoever, not charged in this schedule nor expressly exempted from stamp duty	10 0

Exemptions from the preceding Stamp Duties.

All conveyances and transfers to Her Majesty, or to any person for or on behalf of Her Majesty.

Transfers of bills of exchange and promissory notes by indorsement.

DECLARATION.—See Affidavit.

DECLARATION of any use or trust of or concerning any property when made by any writing not being a will or an instrument chargeable with <i>ad valorem</i> duty as a settlement	15 0
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DEED of instrument of conformation, release, revocation, substitution, surrogation, disclaimer, and renunciation ...	10 0
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DEED for the exchange of land without other consideration between co-heirs or part owners	10 0
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DEED or instrument not otherwise charged in this schedule, nor expressly exempted from stamp duty	10 0
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DELIVERY order in respect of goods: that is to say, any instrument entitling any person therein named to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	0 5
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GIFT or deed of gift of any property.—The same duty and conditions as to calculation of duty as on a conveyance of property of the same value.

GIFT or deed of gift of any property reserving to the grantor any life interest or estate in the property.—The same duty and conditions as to calculation of duty as on a conveyance of property of the same value.

LEASE of any property.—The same duty and conditions as to calculation of duty as on a bond, or mortgage of property, for the same amount as the aggregate rent payable for the whole term comprised in the lease; provided that the duty shall not exceed that on a lease for seven years, and provided that the lease does not contain a mortgage of property, in which case the mortgage shall be chargeable as a separate instrument.

LETTER or power of attorney for the purpose of appointing a proxy to vote at a meeting	0 5
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LETTER or power of attorney, whether executed in Ceylon or elsewhere, for any other purpose whatever	5 0
Substitution or surrogation under any letter of attorney	2 50

Stamp Duties.

	<i>Duty.</i> Rs. c.
<i>Exemption from the preceding Stamp Duties.</i>	
Power of attorney made by any petty officer, seaman, or soldier, or by the executors or administrators of any such person, for pay or prize money, or by any Government officer in the execution of his duty.	
LETTERS of <i>venia Aetatis</i>	100
LETTER of license from creditor to debtor	10
MORTGAGE.— <i>See Bond.</i>	
NOTARIAL copy of, or extract from, any instrument	1 0
PARTITION—any deed of, when the value of the land partitioned is below Rs. 1,000	2 50
When the value of the land partitioned is Rs. 1,000 and upwards, or where no value is given	10 0
POLICY of insurance :	
In the case of sea insurance	0 25
In the case of insurance against risks by fire	0 25
In the case of any other insurance, when the amount insured does not exceed Rs. 1,000	0 50
For every further Rs. 1,000 or part thereof	0 50
PROMISSORY NOTE.— <i>See Bill of Exchange, Inland.</i>	
PROTEST of any bill of exchange or promissory note for any sum of money not exceeding Rs. 200	1 0
Exceeding Rs. 200 and not exceeding Rs. 1,000	1 50
Exceeding Rs. 1,000 and not exceeding Rs. 5,000	2 50
Exceeding Rs. 5,000	5 0
PROTEST.—Ship protest in consequence of loss or damage by storms and tempestuous weather, by jettison, or by collision	20 0
PROTEST of any other kind	2 50
PROXY to vote at any meeting.— <i>See Letter or Power of Attorney.</i>	
RECEIPT or discharge given for or upon the payment of money amounting to Rs. 20 or upwards	0 5

Exemptions.

Receipts given for money deposited in any bank or in the hands of any banker, to be accounted for, whether with interest or not.

Receipts or discharges written upon promissory notes, bills of exchange, drafts, cheques, or orders for the payment of money duly stamped according to the laws in force at the date thereof; or upon bills of exchange drawn out of, but payable in, this island.

Releases or discharges for money by deed duly stamped according to the laws in force at the date thereof.

Receipts given for the return of any duties of customs.

Receipts given for value of goods taken by the Crown for under-valuation.

Receipts or discharges given by any public officer in the execution of his office. Provided that this exemption shall not include a receipt given by any public officer to the Treasurer for the payment of the salary or travelling allowance of such public officer.

Receipts or discharges for pay or allowances given by officers and soldiers of Her Majesty's forces for the time being stationed in this colony

Stamp Duties.

<p>SETTLEMENT.—Any deed or instrument, whether voluntary or gratuitous, or upon good or valuable consideration other than <i>bonâ fide</i> pecuniary consideration, whereby any definite and certain principal sum or sums of money, or any other property, movable or immovable, shall be settled or agreed to be settled upon or for the benefit of any person or persons, either in possession or reversion, either absolutely or conditionally, or contingently, or for life or other partial interest, or in any other manner whatsoever</p>	<p><i>The same duty as on a conveyance of property of the like value or for the like consideration.</i></p>	<p><i>Duty.</i> Rs. c.</p>
<p>SHARE CERTIFICATE or other document evidencing the right or title of the holder thereof, or any other person, to any share in or of any company or association : for every such share</p>		<p>0 5</p>
<p>SHIPPING ORDER for the conveyance of goods on board of any vessel</p>		<p>0 5</p>
<p>STAMP VENDORS.—Annual license to sell stamps ...</p>		<p>10 0</p>
<p>TRANSFER or assignment of bond, mortgage, or lease.—The same duty as on a bond for the same amount as that of the money secured, consideration paid, or security assigned.</p>		
<p>WARRANT to act as notary public</p>		<p>50 0</p>

Proviso.

Where any person duly admitted a notary in any district of this island shall be afterwards admitted a notary in any other district, the subsequent warrant shall be subject to Rs. 25.

Exemptions from the preceding and all other Stamp Duties. *Duty.*
Rs. c.

All instruments to or on behalf of Her Majesty, or any Government officer, in his official capacity.

All wills, testaments, and codicils, whether notarial or otherwise.

All instruments for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, share, or property of or in any ship or vessel.

Provided that where any grant of land shall be made by Her Majesty or her successors, and where any instrument hereinbefore specified (not being a draft, order, or promissory note for the payment of money, or a receipt or discharge for or upon the payment of money) shall be executed or acknowledged before a notary public, or shall be executed before some public officer, under the authority of the Ordinance 17 of 1852, entitled "An Ordinance to make further provision touching the execution of certain Deeds and Instruments," or by any fiscal or deputy fiscal in the execution of his office, the stamp duty hereby chargeable on such instrument shall be chargeable on the duplicate or counterpart thereof, instead of on the original instrument, and in such case, if the duty exceed the sum of Rs. 2.50, the original instrument shall bear a stamp of

1 0

Stamp Duties.

PART II.
Containing the Duties on Law Proceedings.

Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.	Class 8.	Class 9.
Rs. 500 and under.	Rs. 1,000 and under.	Rs. 1,500 and under.	Rs. 2,000 and under.	Rs. 2,500 and under.	Rs. 5,000 and under.	Rs. 7,500 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	
2 50	5 0	7 50	10 0	12 50	15 0	17 50	20 0	
<p>IN THE SUPREME COURT.</p> <p><i>In Civil Proceedings.</i></p> <p>Every appointment of proctor.—Affidavit.—Petition of review preparatory to appeal to the Queen in Council.—Bond of security in appeal to the Queen in Council or other bond or recognition.—Certificate in appeal to the Queen in Council. Petition to the Queen in Council.—Copy (office copy) of any deposition, document, or other matter of record.—Judgment, decree, or order.—Exemplification under the seal of court of any record or other proceedings therein.—Exhibit of every document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of transference.—Injunction.—Mandate or writ of <i>mandamus procedendo</i> and prohibition.—Bill of costs.</p>								
<p>For every additional Rs. 5,000 or fraction thereof, up to Rs. 500,000, in addition to the duties in Class 8, a further Rs. 2-50, after which no additional duty shall be leviable.</p>								

Stamp Duties.

Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.
Rs. 200 and under.	Rs. 300 and under.	Rs. 500 and under.	Rs. 1,000 and under.	Rs. 5,000 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	For every additional Rs. 5,000 or fraction thereof, up to Rs. 500,000, after which no additional duty shall be leviable, in addition to the duties in Class 6.
1 0	1 50	3 0	5 0	7 50	10 0	1 25
2 50	4 0	8 0	15 0	20 0	25 0	2 50
0 50	0 75	1 50	2 50	3 0	4 0	0 25

IN THE DISTRICT COURTS.

In Civil Proceedings.

Every appointment of proctor.—Plaint.—Answer.—Replica-tion, petition, or any other pleading.—Summons to defendant or defendants without reference to number.—Citation or supple-mental citation.—Appointment of guardian or next friend.—Copy of decree nisi, absolute, or any other decree.—Notice of trial.—Writ of execution against property.—Warrant against person.—Commitment.—Writ of delivery of specific movables.—Writ of possession of immovables.—Warrant to seize property.—Certificates to judgment-debtor authorizing mortgage, &c.—Set of interrogatories.—Answer to interrogatories.—Petition of appeal.—Certificate in appeal.—Bill of costs.—Every affidavit or affir-mation.—Commission to examine and all other commissions.—Every order of reference to arbitration.—Inventory.—Account, other than an account appended to and forming part of a plaint, answer, or other pleading.

Every award.—Bail bond or other bond or recognizance.—Mandate of sequestration.—Warrant of arrest in mesne process.—Injunction.—Appointment of receiver.

Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Office copy, duly certified, of all matters of record, per 200 words.—Notice to admit genuineness of documents or to produce documents, or any other notice applied for at the instance of a party to an action.—Notice to the court requesting stay of execution.—Notice to decree-holder.—Order confirming sale.—Order for delivery of possession to purchaser.—Summons to each witness.—Translation of each document.

Stamp Duties.

IN THE COURTS OF REQUESTS.

Every appointment of proctor or of guardian or next friend.—Plaint.—Petition.—Answer or any other pleading.—Summons to defendants without number.—Copy of decree.—Writ of execution against property.—Writ of delivery of specific movables.—Writ of possession of immovables.—Certificate to judgment-debtor authorizing mortgage, &c.—Commission to survey and for any other purposes.—Affidavit.—Bail bond or any other bond or recognizance.—Petition of appeal.—Warrant of attachment.—Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Office copy duly certified of all matters of record, per 250 words.—Notice to admit genuineness of document or to produce document or any other notice applied for at the instance of a party in an action.—Notice to court requesting stay of execution.—Notice to decree-holder.—Order confirming sale.—Order of delivery of possession to purchaser.—Summons to witness.—Translation of each document.

In cases under Rs. 50, 50c. ; in cases of Rs. 50 and upwards, Re. 1.

Provided that every exhibit in excess of ten in number shall be liable only to a duty of ten cents.

No oral pleading shall be received, except the party wishing to plead orally shall furnish a blank sheet of paper on which to write the pleading ; and which paper shall bear a stamp of the same value as if it were a written pleading in a case of the like class. And any party failing to furnish such paper shall be taken to be in default.

Poundage shall be recovered at the rate of one per centum on all moneys levied in execution either by sale or by payment by the debtor to the fiscal or his deputy, although the creditor becomes purchaser of the property sold in execution, and obtains credit for the purchase money in reduction of the writ. The order for credit or for payment should be written on a stamp or stamps answering in value to such one per centum. Provided that five cents shall be payable for any fractional part of one per centum less than five cents.

No party shall be allowed to take any proceedings on or by virtue of any decree or judgment without first taking a copy thereof.

Provided also that no attorney-general, solicitor-general, crown counsel, or other Government officer suing, or being sued, or intervening in any suit *virtute officii*, and no person duly admitted to sue, defend, or intervene as a pauper, shall be required to use any stamps in civil proceedings. But if judgment for costs shall be given in favour of such attorney-general, solicitor-general, crown counsel, or other Government officer, or such pauper, the value of such stamps as would have been used by him if he had not been allowed to proceed without using stamps, or value of such part thereof as shall be decreed by the said judgment, shall be paid by the party against whom such judgment

Stamp Duties.

shall have been given, to the Commissioner of Stamps, or to the secretary of the district court or clerk of the court of requests in which such suit shall have been decided for and on behalf of such Commissioner; and in failure of payment the said court shall proceed to recover the same in the manner directed in section 55 of this Ordinance in regard to pauper suits.

And no summons, warrant of arrest, or in execution, nor any other citation or writ whatsoever, which has once been issued out of the court and returned by the officer to whom it was directed, shall, on any pretext whatever, be re-issued, unless any such process has been returned not served or executed, by reason that the party could not be found, or had left the jurisdiction of the court, or by reason that no property of the debtor or none sufficient to satisfy the exigency of any writ of execution could be found. Provided further that in respect of any summons to a witness, the same may be re-issued at the discretion of the court.

Provided also, that in appeals to the Supreme Court the appellant shall deliver to the secretary of the district court or clerk of the court of requests, together with his petition of appeal, the proper stamp for the decree or order of the Supreme Court and certificate in appeal which may be required for such appeal.

Every certificate of curatorship under chapter XL of the Civil Procedure Code, section 582, shall bear a stamp of Rs. 5, and every account filed thereunder shall bear a stamp of Rs. 2-50, unless the court shall order the proceedings to be on blank.

Every application under chapter XLI. of the Civil Procedure Code, section 595, for appointment or removal of trustees, shall bear a stamp of	<i>Duty.</i> Rs. a. ... 10 0
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Actions relating to public charities under chapter XLV. of the Civil Procedure Code shall be charged as of the value of Rs. 1,000.

Appointment of agent to accept process, warrant, or power of attorney to confess judgment shall bear a stamp of 5 0
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All applications made, proceedings taken, and suits instituted under "The Inventions Ordinance, 1859," shall be charged as of the value of Rs. 5,000.

All documents and process or other proceedings liable to stamp duty which shall or may be rendered necessary by the Ordinance 11 of 1882 shall be charged as of the value of Rs. 50, and all costs and fees chargeable in respect of such proceedings shall be taxed as of suits of that value.

Matrimonial suits shall be charged as of the value of Rs. 5,000.

Exemptions.

All affidavits or affirmations for verifying service of process; all orders for the release or discharge of civil prisoners; all warrants of attachment for non-attendance or contempt issued by the court at its own instance, mandates in the nature of writs of *habeas corpus*, and all rules relating thereto.

Stamp Duties.

	<i>Duty.</i> Rs. c.
IN THE POLICE COURTS.	
Complaint or charge of any offence punishable under section 314, or of any other offence other than an offence for which police officers may, under the Criminal Procedure Code, arrest without warrant ...	0 25
For every summons to a defendant or witness on such complaint or charge ...	0 15
Provided that when a complaint is made orally the stamp shall be supplied for the purpose of being affixed to the written plaint or record of the complaint.	
Provided that when the complaint or charge is made by an officer of Government or by a police or municipal officer in the execution of his duty, or by a Government renter in matters relating to his rent, no stamp duty shall be payable: and provided that it shall be lawful for the magistrate, on being satisfied that complainant has a fair ground of complaint, but is unable to supply stamps for the plaint and summons or subpoenas, or that the defendant is unable to supply stamps for subpoenas, to allow such plaint to be filed, and such summons and subpoenas to be issued without stamps.	

PART III.

Containing the Duties in Testamentary Proceedings; on Probates of Wills and Letters of Administration.

	Class 1. Rs. 7,500 and under.	Class 2. Rs. 5,000 and under.	Class 3. Rs. 10,000 and under.	Class 4. Above Rs. 10,000.
	Rs. c.	Rs. c.	Rs. c.	
Every appointment of proctor.—Every pleading other than a petition or application.—Every citation or supplemental citation.—Copy of decree <i>nisi</i> , absolute, or any other decree.—Bill of costs.—Every affidavit or affirmation.—Caveat.—Oath of office of executor or administrator.—Letters <i>ad colligenda</i> .—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.	2 0	5 0	10 0	For every additional Rs. 5,000 or fraction thereof, in addition to the duties in class 3, Re. 1.
Summons to each witness.—Translation of each document.	0 50	2 0	4 0		25 cents

	<i>Duty.</i> Rs. c.
Every copy (office copy) of any will or codicil or extract therefrom, or of any document mentioned in this part of the schedule ...	2 50

Stamp Duties.

The duty on probate of a will or letters of administration, where the property and estate for or in respect of which such probate or letters of administration shall be granted, exclusive of what the deceased shall have been possessed of or entitled to as trustee for any other person or persons, and not beneficially, and exclusive also of the debts due by the deceased on mortgage or other notarial bonds, shall be

Under Rs. 1,000, none; Rs. 1,000 and upwards, one and a half per centum on every Rs. 100 or fraction thereof.

Provided that where the common estate of a husband and wife shall be administered to after the death of one of them, duty shall be paid as for the half estate.

PART IV.

Duties in respect of Service of Process in District Courts.

			<i>Duty.</i>
			Rs. c.
In cases of Rs. 200 and under	...	...	0 25
In cases of Rs. 300 and under	...	...	0 35
In cases of Rs. 500 and under	...	...	0 50
In cases of Rs. 1,000 and under	...	...	0 75
In cases of Rs. 5,000 and under	...	...	1 0
In cases of Rs. 10,000 and under	...	...	1 50
In cases over Rs. 10,000	...	...	2 0

PART V.

Miscellaneous.

			<i>Duty.</i>
			Rs. c.
Advocates and Proctors.—Ordinance No. 12 of 1848 :			
Certificate of admission of any person to act as an advocate in the island	...	...	250 0
Certificate of admission of any person to act as a proctor in any court of this island	...	...	50 0
Certificate to be taken out yearly by every person practising as a proctor in any court of this island :			
If he shall have been admitted for the space of three years or upwards...	...	...	30 0
Or if he shall not have been admitted so long	...	...	15 0
Births and Deaths.—Ordinance No. 18 of 1867 :			
Certificate of declaration of birth made under section 13	...	...	1 0
Application to search district registrar's register, section 25	...	...	0 25
Application for a general search of the Registrar-General's registers, section 26	...	...	2 50
Application to search the Registrar-General's registers of a particular year, section 26	...	...	0 50
Certified copy of an entry in the Registrar-General's register, section 26	...	...	0 50

Stamp Duties.

	<i>Duty.</i> Rs. c.
Boats.—Ordinance No. 14 of 1865, section 7 :	
License for the conveyance of goods for hire on any river, lake, or canal	3 0
— Ordinance No. 6 of 1865, section 23 :	
License for the conveyance of passengers or goods for hire within any port	3 0
License to act as tindal of such boat	3 0
Carriages.—Ordinance No. 17 of 1873, section 6 :	
License for each carriage let for hire other than a hackery	10 0
License for each hackery let for hire	5 0
Carts and Coaches.—Ordinance No. 14 of 1865, section 7 :	
License for the conveyance of goods for hire	3 0
Coaches.— <i>See</i> Carts.	
Companies.—Ordinance No. 4 of 1861, section 13 :	
Memorandum of association	50 0
Articles of association	10 0
Deaths.— <i>See</i> Births.	
Dock Warrants.—Ordinance No. 10 of 1876, section 23 :	
Each warrant issued by the Wharf and Warehouse Company	0 5
Domestic Servants.—Ordinance No. 28 of 1871, section 21 :	
Stamp fees payable by masters and servants :	
By master on causing existing servant to be registered	0 25
By master on engaging a new servant	0 25
By intending servant on provisional registration	0 25
By intending servant on registration being confirmed... ..	0 25
By servant for the registration of previous service	0 25
By servant for a duplicate pocket register	1 0
Entailed Property.—Ordinance No. 11 of 1876, sections 5 and 11 :	
Petition to court for permission to lease or sell	10 0
Firearms.—Ordinance No. 19 of 1869 :	
License to manufacture or sell firearms, section 10	10 0
Original license for each gun, pistol, or other description of firearms, section 5	1 25
Transfer license for each previously licensed gun, pistol, or other description of firearms, section 5	0 50
Hackery.— <i>See</i> Carriages.	
Insolvent Estates.—Ordinance No. 7 of 1853 :	
Every petition by a creditor for sequestration of an insolvent estate	30 0
Every declaration of insolvency	1 0
Every summons to debtor	1 0
Every bond with sureties	2 0
Every appointment of a proctor	1 0
Every proof of claim	1 0
Every account or report by assignee	2 50
Every petition of appeal	2 50

Stamp Duties.

	<i>Duty.</i>
	Ra. c.
Marriages. —Ordinance No. 6 of 1847, section 11 :	
Each extract from a register ...	0 75
— Ordinance No. 13 of 1863 :	
Certificate of registry of building for solemnization of marriages, section 5 ...	30 0
Certificate of registry of building substituted for dissolved building, section 6 ...	20 0
Governor's license to issue certificate, section 10 ...	30 0
Matrimonial Rights. —Ordinance No. 15 of 1876 :	
Application by wife to deal with property, section 12 ...	10 0
Motion of spouse for adjudication of separate property, section 16 ...	10 0
Notary. —Ordinance No. 2 of 1877, section 22 :	
Annual certificate ...	10 0
See also Part I., Warrant, and Articles of Clerkship.	
Poisons. —Ordinance No. 6 of 1876, section 4 :	
License to sell poisons ...	10 0
Proctors. —See Advocates.	
Surveyors. —Ordinance No. 15 of 1889 :	
License to practise ...	2 50
Tindals. —See Boats.	
Warehouse Warrant. —Ordinance No. 1 of 1871 :	
Every warehouse warrant or duplicate thereof issued either by a collector of customs or by the keeper of a bonded warehouse ...	0 50
See also Dock Warrant.	

SCHEDULE C.

(See Section 5.)

Know all Men by these presents that We, ———, are held and firmly bound unto our Sovereign Lady Queen Victoria, Her Heirs and Successors, in the sum of ——— rupees, for the payment of which we bind ourselves, jointly and severally, our Heirs, Executors, and Administrators, firmly by these presents.

Now the condition of this obligation is such, that if the above-bounden do, and shall from time to time enter or cause to be entered in a book or books to be kept for that purpose, an account of all unstamped cheques issued under the provisions of section 5 of "The Stamp Ordinance, 1890," by the said ———, and of all sums charged and received by the said ——— as stamp dues on such unstamped cheques, and do and shall from time to time, when thereunto required, produce and show such accounts to, and permit them to be examined and inspected by the Commissioner of Stamps, and also do and shall deliver to the Commissioner half-yearly, that is to say, within fourteen days after the first day of January and the first day of July in every year, a true and just account in writing, verified upon the oaths, to the best of the knowledge and belief of the said ——— and of his manager, cashier, and accountant, of the amount of all unstamped cheques issued by the said ——— under the authority of the aforesaid Ordinance, and also do and shall pay or cause to be paid to the said Commissioner of Stamps the stamp duties due on all such unstamped cheques issued during such half-year by the said ———, less rupees five per centum allowed as discount, then this obligation shall be void ; otherwise it shall be and remain in full force and virtue.

26th April, 1890.