

No. 43.—1884.

An Ordinance to consolidate the Stamp Duties leviable in this Colony.

ARTHUR GORDON.

WHEREAS it is expedient to consolidate the Stamp Duties chargeable under Ordinances No. 6 of 1847 ; No. 12 of 1848 ; No. 2 of 1861 ; No. 13 of 1863 ; No. 8 of 1865 ; No. 4 of 1867 ; No. 10 of 1867 ; No. 18 of 1867 ; No. 19 of 1869 ; No. 1 of 1871 ; No. 23 of 1871 ; No. 28 of 1871 ; No. 6 of 1872 ; No. 12 of 1873 ; No. 1 of 1875 ; No. 10 of 1876 ; No. 11 of 1876 ; No. 15 of 1876 ; No. 2 of 1877 ; No. 8 of 1880 ; No. 2 of 1882 ; and No. 7 of 1882 : Be it therefore enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof, as follows :—

Short title.

1. This Ordinance may be cited as "The Stamp Duties Ordinance, 1884."

2. The provisions of the Ordinances in Schedule A. hereunto annexed, in so far as they are inconsistent with the provisions of this Ordinance, are hereby repealed : Provided that this repeal shall not affect—

- (1) The past operation of the said enactments nor anything duly done or suffered thereunder ; nor
- (2) Any right, privilege, obligation or liability acquired, accrued or incurred under the said enactments or any of them ; nor
- (3) Any penalty, forfeiture or punishment incurred in respect of any offence committed against the said enactments or any of them ; nor
- (4) Any legal proceeding or remedy in respect of such right, privilege, obligation, liability, penalty, forfeiture or punishment aforesaid.

Provided that the stamp duties on any legal proceedings shall, subsequent to this Ordinance coming into operation, be such as are fixed by this Ordinance.

Stamp Duties.

3. This Ordinance and the Schedule B. herenuto annexed shall be construed and read as one with the several Ordinances appearing in Schedule A. herenuto annexed, except as regards any provisions of the said several Ordinances which are by this Ordinance repealed.

Ordinance to be read as one with Ordinances in Schedule A.

4. From and after the commencement of this Ordinance, and subject to the exemptions contained in Schedule B. hereto, and in any other Ordinances for the time being in force, there shall be charged for the use of Her Majesty, her heirs and successors, upon the several instruments specified in Schedule B. hereto, the several duties in the said schedule specified, and no other duties.

Stamp duties to be levied as specified in Schedule B.

5. Schedule B. and everything therein contained is to be read and construed as part of this Ordinance.

Schedule B. to be part of Ordinance.

6. Every person who shall write, or sign, or cause to be written or signed, any instrument or document which under this Ordinance is liable to stamp duty, but which is not so liable under any other Ordinance, without such instrument being duly stamped, shall forfeit and pay a sum not exceeding Fifty rupees.

Penalty for not duly stamping instruments.

7. This Ordinance shall come into operation on the First day of January, 1885.

Operation of Ordinance.

SCHEDULE A.

No. 6 of 1847	No. 28 of 1871
" 12 of 1848	" 6 of 1872
" 2 of 1861	" 12 of 1873
" 13 of 1863	" 1 of 1875
" 8 of 1865	" 10 of 1876
" 4 of 1867	" 11 of 1876
" 10 of 1867	" 15 of 1876
" 18 of 1867	" 2 of 1877
" 19 of 1869 -	" 8 of 1880
" 1 of 1871 -	" 2 of 1882
" 23 of 1871	" 7 of 1882

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.—Miscellaneous.

Stamp Duties.

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.

ACKNOWLEDGMENT of a debt exceeding Twenty rupees 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	<i>Duty.</i> Ra. cts.
	0 5
AFFIDAVIT or affirmation 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 or affirmations required or authorized by law to be made in criminal matters; affidavits or affirmations 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 pensions or charitable allowance.

AGREEMENT or contract or any minute or memorandum of an agreement made 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 Rupees	and	Not over Rupees	Duty Ra. cts.
0	...	100	0 25
100	...	200	0 50
200	...	300	0 75
300	...	400	1 0
400	...	500	1 25
500	...	1000	2 50
Every further 500 or part thereof			1 25

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

Exemptions from the preceding and all other Stamp Duties.

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, letters, or agreement for or relating to the sale of any goods, wares or merchandize.

Memorandum, letters, or agreement made with any common carrier or other person, for the carriage of goods, wares, or merchandize in this Island, if stamped as a cart or boat note.

Letters containing any agreement (not before exempted) in respect of any merchandize 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.

Stamp Duties.

	<i>Duty.</i>			
	Rs. cts.			
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 of valuation of any estate or effects, moveable 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 Rupees	and	Not over Rupees		Duty. Rs. cts.
0	...	100	...	0 25
100	...	200	...	0 50
200	...	300	...	0 75
300	...	400	...	1 0
400	...	500	...	1 25
500	...	1000	...	2 50
Every further 500 or part thereof				1 25

Provided that the duty on any one appraisement shall not exceed Rs. 10.

Exemption.

Appraisements or valuations of any property made by or at the instance of any Government officer in the execution of his office.

Appraisements or valuations of any property made for purposes of ascertaining the duty payable on probates or letters of administration.

ARTICLES OF CLERKSHIP or contract, whereby any person shall first become bound to serve as a clerk in order to his admission as an Advocate or Proctor	250	0
Do. do. Notary or Apothecary ...	100	0
ARTICLES OF CLERKSHIP or contract, whereby any person shall become bound to serve as a clerk in order to such admission 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 Rupees	and	Not over Rupees	Duty. Rs. cts.
0	...	50	0 5
50	...	100	0 10
100	...	250	0 15
250	...	500	0 25
500	...	1000	0 50
Every further 1000 or part thereof			0 50

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. } The same duty as on a bill of exchange for the like sum payable to bearer or order.

Stamp Duties.

- 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. } The same duty as on a bill payable to bearer or order otherwise than on demand, for a sum equal to such total amount.
- And where the total amount of the money thereby made payable shall be indefinite } The same duty as on a bill otherwise than on demand for the sum therein expressed only.

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.

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 the Treasurer of the Colony or any other Government officer in the execution of his office.

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 200 rupees.

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 200 rupees 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.

Stamp Duties.

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. Duty.
Rs. cts.

BROKER'S NOTES, each copy 0 5

FOREIGN BILLS 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	Duty.
Rupees	and Rupees	Rs. cts.
0	... 250	0 5
250	... 500	0 10
500	... 1,000	0 20
Every further 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 the Treasurer of this Island, or any other 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	Duty.
Rupees	and Rupees	Rs. cts.
0	... 100	0 25
100	... 200	0 50
200	... 300	0 75
300	... 400	1 0
400	... 500	1 25
500	... 1,000	2 50
Every further 500 or part thereof		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	Duty.
Rupees	and Rupees	Rs. cts.
0	... 1,000	1 0
1,000	... 2,500	2 50
2,500	... 5,000	5 0
5,000	... 7,500	7 50
7,500	... 10,000	10 0

For every additional 1000 rupees or part thereof 1 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 advanced or due, or without, as the case may be:—

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.

Stamp Duties.

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.	<i>Duty.</i> Rs. cts.
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
<i>Exemptions from the preceding and all other Stamp Duties.</i>	
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 <i>ad valorem</i> stamp duty on the amount of the consideration for such bond or mortgage.	
Bonds and mortgages given by any Government officer, or his sureties, for the due execution of his office.	
Bonds and 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 and mortgages of indemnity given to Fiscals or their Deputies or officers in the execution of their duty.	
Bonds and mortgages given to any officer of Customs in his official capacity.	
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
CERTIFICATE or other document evidencing the right or title of the holder thereof, or any other person, either to any share, scrip, or stock in or of any Company or Association, or to become proprietor of any share, scrip, or stock in or of any Company or Association ...	0 5
CHARTER-PARTY or any agreement or contract for the charter of any vessel ...	10 0
CLAIM to property seized or objection made under Ordinance No. 4 of 1867, Chapter XI. ...	1 0

Exemption.

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

COMPOSITION, deed, or other instrument of composition between a debtor or debtors, and his or their creditors ...	10 0
CONDITIONS OF SALE of immoveable property ...	5 0

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 Rupees	and	Not over Rupees	Duty.
			Rs. cts.
0	...	50	0 25
50	...	100	0 50
100	...	200	1 0
200	...	300	1 50
300	...	400	2 0
400	...	500	2 50
500	..	1000	5 0
Every further 500 or part thereof			2 50

Stamp Duties.

	Duty.	
	Rs.	cts.
CONVEYANCE or 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 or 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 or transfer of property of any kind whatsoever, not charged in this Schedule nor expressly exempted from stamp duty ...	10	0
<i>Exemptions from the preceding Stamp Duties.</i>		
All conveyances and transfers to Her Majesty, or to any person for or on behalf of Her Majesty.		
All leases and mortgages and all transfers or assignments thereof.		
Transfers of bills of exchange and promissory notes by indorsement.		
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
DEEDS or instruments of confirmation, release, revocation, substitution, surrogation, disclaimer, and renunciation ...	10	0
DEED for the exchange of land, without other consideration, between co-heirs or part-owners ...	10	0
DEED or instrument not otherwise charged in this Schedule, nor expressly exempted from stamp duty ...	10	0
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
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.		
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 ...	5	0
Substitution or surrogation under any letter of attorney ...	2	50
<i>Exemptions 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	0
LETTER of license from creditor to debtor ...	10	0
MORTGAGE—See BOND.		
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

Stamp Duties.

		<i>Duty.</i>	
		Rs.	cts.
PROMISSORY NOTE. —See Bill of Exchange, Inland.			
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
"	1,000	2	50
"	5,000	5	0
Protest of any other kind		2	50
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.
- Receipts or discharges endorsed or otherwise written upon or contained in any bond, mortgage, or other security, or any conveyance, deed or instrument whatever, duly stamped according to the laws in force at the date thereof, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity thereby received.
- 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 undervaluation.
- Receipts or discharges given by the Treasurer, any Government Agent, Fiscal, or his deputy or officer, or other 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 given by officers and soldiers of Her Majesty's forces for the time being stationed in this Colony.

SETTLEMENT. —Any deed or instrument, whether voluntary or gratuitous, or upon good or valuable consideration other than a <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.	The same duty as on a conveyance of property of the like value or for the like consideration.		
SHIPPING ORDER for the conveyance of goods on board of any vessel	...	...	5
STAMP-VENDORS —Annual license to sell stamps	...	...	10 0
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.	...	...	...
WARRANT to act as a Notary Public	...	...	50 0

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.

- 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.

Stamp Duties.

All instruments for the sale, transfer, 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. *Duty.*
Rs. cts.

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 No. 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 2 rupees and 50 cents, the original instrument shall bear a stamp of

... .. 1 0

PART II.

Containing the Duties on Law Proceedings.

IN THE SUPREME COURT.

In Civil Proceedings.

Every affidavit or affirmation.—Petition for review preparatory to appeal to the Queen in Council.—Bill of costs.—Bond of security in appeal to the Queen in Council or other bond or recognizance.—Certificate in appeal to the Queen in Council.—Copy (office copy) of any decree, deposition, document, or other matter of record.—Decree of judgment, or order having the effect of a decree or judgment, interlocutory or final.—Exemplification under the Seal of Court of any record or proceedings therein.—Exhibit of each unstamped document.—Injunction—Mandate, or writ of Mandamus Proceadendo and Prohibition.—Order of transference.—Petition to the Queen in Council.—Proxy—Rule Nisi or Absolute.—Summons.—Translation of any exhibit.

In cases of Rs 500 and under a duty of Rs. 2-50; and a further Rs. 2-50 for every additional Rs. 500 or fraction thereof up to Rs. 2,500; and a further Rs. 2-50 for every additional Rs. 2,500 or fraction thereof up to Rs. 10,000; and a further Rs. 2-50 for every additional Rs. 5,000 up to Rs. 50,000; after which no additional duty shall be leviable.

Exemptions.

All affidavits or affirmations for verifying service of Process.

All mandates in the nature of writs of Habeas Corpus, and all Rules relating thereto.

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 or intervene or defend, as a pauper, shall be required to use any stamps in civil proceedings in the Supreme Court. 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 the value of such part thereof as shall be mentioned in the said judgment, shall be paid by the party against whom such judgment shall have been given, to the Commissioner of Stamps or to the Secretary or Clerk of the Court in which the case shall have been instituted, for and on behalf of such Commissioner; and in failure thereof the said Court shall proceed to recover the same in the manner directed in section 62 of Ordinance No. 28 of 1871 in regard to pauper suits.

All matrimonial proceedings shall be charged as of the value of Rs. 2,000.

Stamp Duties.

Testamentary proceedings shall be charged according to the value of the estate, which must be set out by affidavit when the application for probate or letters of administration is made.

IN THE DISTRICT COURTS.

Classes.....	1	2	3	4	5	6
	Rs. 250 and under	Rs. 500 and under	Rs. 1,000 and under	Rs. 5,000 and under	Rs. 10,000 and under	Over Rs. 10,000, in addition to the duties in Class 5 for every additional Rs. 5,000 or part thereof up to Rs. 500,000, after which no additional duty shall be leviable.
	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.	Rs. cts.
<i>In Civil Proceedings.</i>						
Every affidavit or affirmation.—Bill of costs.—Certificate in appeal—Copy (office copy) of the decree or judgment.—Libel.—Answer.—Replication, written admission, or other pleading.—List of witnesses.—Notice of trial or argument.—To hear judgment of the District Court or the Supreme Court.—Petition of appeal.—Proxy.—Rule Nisi or absolute.—Summons to defendant or defendants.—Summons to intervenient or intervenients.—Commission to survey.—Warrant of attachment.—Writ of execution against person or property...	1 50	3 0	5 0	7 50	10 0	1 25
Every award.—Bail bond or other bond or recognizance.—Certificate of quiet possession.—Commission to examine witnesses.—Edictile Citation for certificate of quiet possession.—Injunction.—Set of interrogatories.—Sequestration.—Warrant of arrest in Mesne Process.—Commission of reference, and all other Commissions except to survey.—Commitment in Mesne Process or execution ...	5 0	8 0	15 0	20 0	25 0	2 50
Every Exhibit of each unstamped document.—Office copy, duly certified, of all matters of record, per sheet of 120 words.—Subpoena to each witness.—Translation of each document ...	0 75	1 50	2 50	3 0	4 0	0 25

Provided that every exhibit in excess of ten in number shall be liable only to a duty of ten cents. And for the service of process in District Courts in lieu of those fixed by Schedule G, of Ordinance No. 4 of 1867, and such schedule is amended accordingly as follows:—

In cases of	Rs.	250 and under	...	Rs. cts.
"	"	500	"	0 35
"	"	1,000	"	0 50
"	"	5,000	"	0 75
"	"	10,000	"	1 0
"	"	over 10,000	"	1 50
			Not exceeding	2 0

Stamp Duties.

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 of 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 5 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 in the District Court. 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 the value of such part thereof as shall be decreed by the said judgment, shall be paid by the party against whom such judgment shall have been given, to the Commissioner of Stamps, or to the Secretary, 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 62 of Ordinance No. 23 of 1871, in regard to pauper suits.

And no summons, subpoena, 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 the party could not be found, or has 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 subpoena or subpoenas, the same may be re-issued at the discretion of the Court although served, in case a cause before any District Court be postponed at the instance of the Court.

Provided also, that in appeals to the Supreme Court the appellant shall deliver to the Secretary of the District Court, 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.

Matrimonial suits shall be charged as of the value of Rs. 2,000.

Testamentary proceedings shall be charged in the class corresponding with the value of the estate, which must be set out by affidavit when the application for probate or letters of administration is made.

Exemption

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.

IN THE COURTS OF REQUESTS.

Every affidavit or affirmation.—Bail bond or other bond or recognizance.—Commission to survey, or for any other purpose.—Commitment.—Copy of decree or judgment.—Notice or rule.—Proxy.—Plaint or answer.—Petition of appeal.—Summons to defendants or intervenients without number.—Warrant of attachment or execution.—Every office copy of any matter of record.—Every subpoena to each witness.—Every exhibit of each unstamped document.—Every translation of document.

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

Stamp Duties.

Provided that the above rates shall include all fees leviable for service of process under clauses 14 and 16 of Ordinance No. 4 of 1867, which fees shall no longer be leviable for Courts of Requests, and any returns thereof as regards such Courts shall not be required, anything in Ordinance No. 4 of 1867 to the contrary notwithstanding.

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 amount 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 5 cents.

Provided also that no Government officer suing or being sued, or intervening in his official capacity, shall be required to use any stamps in any Court of Requests. But if judgment for costs shall be given in favour of such Government officer, the value of such stamps as would have been used by him if he had not been allowed to proceed without using stamps, or the value of such part thereof as shall be decreed by the said judgment, shall be paid by the party against whom such judgment shall have been given, to the Commissioner of Stamps, or to the Clerk of the Court in which the case shall have been instituted, for and on behalf of such Commissioner; and in failure of such payment the said Court shall proceed to recover the same in the manner directed for District Courts, in section 62 of Ordinance No. 23 of 1871 in regard to pauper suits.

And no summons, subpoena, 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 could be found, or none sufficient to satisfy the exigency of any writ of execution could be found. Provided further that in respect of any subpoena or subpoenas, the same may be re-issued at the discretion of the Court, although served, in case a cause before any District Court be postponed at the instance of the Court.

Provided also that in appeals to the Supreme Court the appellant shall furnish to the Clerk of the Court with the petition of appeal the proper stamp for the decree or order of the Supreme Court, and the certificate in appeal which may be required for such appeal.

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

Exemption.

All affidavits or affirmations for verifying service of process; all warrants of attachment issued by the Court at its own instance.

IN THE POLICE COURTS.

Complaint or charge of any offence other than an offence for which Police Officers may, under the Criminal Procedure Code, arrest without warrant	Rs.	cts.
	0	25
For every summons to a defendant or witness on a do. ...	...	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.

*Stamp Duties.***PART III.****Containing the Duties in Testamentary Proceedings on Probate of Wills, and Letters of Administration.**

	<i>Duty.</i>
	Rs. cts.
Every account, provisional or final	
" Bond	
" Copy (office copy) of any will, or codicil, or extract therefrom, or of any document mentioned in this part of the Schedule ...	} 2 50
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—	} None under Rs. 500; Rs. 500 & 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.—Miscellaneous.

Composition on unstamped bank notes and bills of the Chartered Mercantile Bank of India London, and China in circulation, payable every half year, to the Commissioner of Stamps, the sum of Five rupees for every Rs. 1,000.

Each Warehouse Warrant or Duplicate thereof, issued under the Ordinance No. 1 of 1871, whether issued by a Collector of Customs or by the keeper of a Bonded Warehouse	Rs. cts. 0 50
---	------------------------

On the following Certificates issued under Ordinances Nos. 12 of 1848 and 2 of 1877.

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 practise in Colombo, Kandy, Galle, Jaffna, or Trincomalee, and 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
If he shall practise elsewhere in this Island, and shall have been admitted for the space of three years or upwards	20 0
Or if he shall not have been admitted so long	10 0
Annual Certificate of a Notary	5 0

Stamp Duties under the Ordinances relating to Marriages, Births, and Deaths.

MARRIAGES.

Certificate of registry of building for solemnization of marriages under Ordinance No. 13 of 1863, section 5	30 0
Certificate of registry of building substituted for disused building, under section 6	20 0
Marriage License, under section 10	30 0
Extract under Ordinance No. 6 of 1847, section 11	0 75

BIRTHS AND DEATHS.

Certificate of Declaration of every Birth, under section 13	1 0
Application to search Register, under section 26	0 25
Application to search for any one given year, section 26	0 50
Application for a general search	2 50
Certified copy of entry, sections 25 and 26	0 50

*Stamp Duties.**Stamp Fees under Ordinance No. 19 of 1869.*

For every license for a gun, pistol or other description of firearms	...	1	25
Do. do. do. on transfer	...	0	50
License to sell firearms	...	10	0

Stamp Fees under Domestic Servants' Registration Ordinance, No. 28 of 1871.

The following fees are to be paid by masters or servants or intending servants, by stamps, to be attached to the Pocket register —

Fee payable by master on causing an existing servant to be registered	...	0	25
" " on engaging a new servant	...	0	25
" by intending servant on provisional registration	...	0	25
" " " on registration being confirmed	...	0	25
" by servant for the registration of previous service or antecedent	...	0	25
" " for a duplicate Pocket Register	...	1	0

Stamp Fees under the Game Ordinance No. 6 of 1872.

Annual License to kill game	...	10	0
Special License for killing buffaloes for a period not exceeding one month	...	5	0

Stamp Fees under Ordinance No. 12 of 1873.

For every license to sell gunpowder	...	5	0
Such license shall be valid only up to the end of the year in which it shall have been issued.			

Stamp Fee under the Entail and Settlement Ordinance, 1876.

Petition to Court for permission to lease or sell entailed property	...	10	0
---	-----	----	---

Stamp Fee under the Matrimonial Rights Ordinance, 1876.

Application by wife to deal with property	...	10	0
Motion by spouse for adjudication of separate property	...	10	0

Stamp Fees under Ordinance No. 7 of 1882 (Gemming).

For a Gemmer's license	...	1	0
------------------------	-----	---	---

Passed in Council the Twenty-Second day of December, One thousand Eight hundred and Eighty-Four.

R. H. SINCLAIR,
Acting Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-third day of December, One thousand Eight hundred and Eighty-four.

JOHN F. DICKSON,
Acting Colonial Secretary.