

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

WHEREAS it is expedient to consolidate and amend the Law relating to Stamp Duties: IT IS HEREBY ENACTED BY THE GOVERNOR OF CEYLON, 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 January, 1872.

Commencement of Ordinance.

2. THIS Ordinance may be cited for all purposes as "*The Stamp Ordinance, 1871.*"

Short title.

3. THE Ordinance No. 11 of 1861, entitled "*An Ordinance to amend the Law relating to Stamp Duties,*" the Ordinance No. 9 of 1865, entitled "*An Ordinance to amend the Stamp Ordinance, 1861,*" and the Ordinance No. 8 of 1868, entitled "*An Ordinance relating to Stamp Duties,*" are repealed; except in so far as they rescind other Ordinances or parts of Ordinances, and except as regards deeds, instruments or writings which shall have been made or executed, or been thereby declared valid, rights which shall have accrued, liabilities which shall have been incurred, acts which shall have been done, and all proceedings or matters which shall have taken place before this Ordinance shall come into force.

Repeal of former Ordinances.

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:—

Interpretation clause.

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 moveable as well as immoveable property.

"BANK" shall include a Banking Corporation or Company.

General Provisions.

5. THE several instruments mentioned and described in the Schedule hereunto annexed (except those standing under the head of exemptions, and 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 stamps to be provided by the Commissioner

Duties specified in Schedule to be levied by adhesive stamps affixed to instruments.

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Provisos.

Special stamps may be provided for particular classes of instruments.

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

Stamps rendered useless by this Ordinance, may be exchanged.

Proviso as to cheques.

Possession of old stamps declared an offence.

Punishment.

Other punishment in case the offender be a licensed Stamp Vendor or Notary Public.

Effect of a writing not duly stamped.

for that purpose, and to be affixed to such instruments as hereinafter directed PROVIDED however, as follows :—

- (1.) THAT it shall be lawful for the Governor, with the advice of the Executive Council, from time to time, to direct that special stamps, to be provided for the purpose, be used for particular instruments; and, after notice to that effect published in the *Gazette*, it shall not be lawful for any person to use stamps other than the special stamps so provided, for the instruments for which they shall be so directed to be used.
- (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 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 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 form 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.

6. IT shall be lawful for all persons having in their possession any stamps or stamped paper, or other material, expressed in pounds, shillings and pence, not made use of, and which by the operation of this Ordinance shall be rendered unfit for the instruments for which the same were originally designed, to send the same to the Stamp Office in Colombo, or to the nearest Kachchéri at any time within Twelve months from the date of this Ordinance coming into operation; and it shall be incumbent on the Commissioner or Government Agent to receive the same, and give in lieu thereof adhesive stamps expressed in rupees and cents, and the value of those given in exchange shall be equal to that of the old stamps returned, reckoning the rupee as the equivalent of two shillings, and the fractions thereof at the nearest equivalent in cents. PROVIDED that in order to obviate the inconvenience to holders of unfinished cheque books impressed with the old stamp of One Penny, it shall be lawful for the holder of any such cheque book to use the cheques therein at any time during Three months from the date of this Ordinance coming into operation.

7. AND whereas old stamps are commonly retained by persons in possession thereof for purposes of fraud, it is enacted that every person who shall have in his possession any unused paper or other material stamped under any former Regulation or Ordinance relating to stamp duties, shall be and he is hereby required to return the same, within Twelve months after this Ordinance shall have come into operation, to the nearest Government Agent, or Police Magistrate, whose duty it shall be to transmit the same to the Commissioner for the purpose of having the same destroyed. Any person who shall have in his possession any such paper or other material stamped as aforesaid, after the expiration of Twelve months from the date of this Ordinance, shall be deemed guilty of an offence, and, unless the Court before which he shall be tried shall find that he had no intent to defraud, shall be liable on conviction to a fine not exceeding One Thousand Rupees, and to imprisonment, with or without hard labour, for any term not exceeding one year. And if any person so convicted shall be a licensed Stamp Vendor or a Notary Public, it shall be lawful for the Governor, should he see fit to do so, to cancel the license or warrant authorizing him to act as such Stamp Vendor or Notary Public.

8. 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.

9. AN instrument is not to be deemed duly stamped unless the affixed stamp be of not less than the proper amount of duty required by this Ordinance, and unless the person required by this Ordinance to cancel the adhesive stamp affixed to the instrument, cancel 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, so that every stamp may be effectually cancelled and rendered incapable of being used for any other instrument. In all cases where special provision is not made in this Ordinance indicating the person who should cancel the stamp on 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.

10. 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 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.

11. 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 as directed by this Ordinance, and to mark every 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 be necessary so to mark foreign bills of exchange drawn in but payable out of this Colony.

12. IT shall, no longer, be necessary to annex to process, issued from a Court, a schedule on stamped paper in the form H. prescribed by Ordinance No. 4 of 1867, Section 16. Instead of such a schedule being annexed, 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 stamp shall be cancelled and pricked or punched by the proper officer of Court, in the manner prescribed by this Ordinance. It shall be lawful for the Governor, with the advice of the Executive Council, to appoint the manner in which the money amount of such fees and charges as may be due for and on account of process issued in the first instance unstamped, shall be recovered and brought to account as Revenue.

13. IT shall be the duty of every person signing as party, or any person issuing or delivering for any purpose, any instrument required by this Ordinance to be stamped, to see that the proper amount of stamp duty is affixed, and that the stamps affixed are distinctly cancelled before he signs, issues, or delivers such instrument. Every person signing as party, or issuing or delivering any instrument required by this Ordinance to be stamped, without the stamps thereon having been previously distinctly cancelled, shall be liable to a penalty of Two Hundred Rupees.

14. IT shall be the duty of every Notary Public who shall attest any instrument, to state in his attestation the amount of the stamp 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 Ordinance, shall be guilty of an offence, and be liable to a penalty not exceeding Two Hundred Rupees. But no omission of such statement on the part of such Notary shall affect the validity of such instrument.

15. 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.

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Stamps to be duly cancelled.
Mode of cancellation.

Whose duty to cancel.

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

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

Proviso.

Fiscals' fees and charges for execution and service of process to be denoted by adhesive stamps.

Proviso, as to process issued unstamped in the first instance.

Parties signing or issuing any instrument to see stamp previously duly cancelled.

Notaries to state amount of stamp affixed to documents attested by them, under a penalty of Two Hundred Rupees.

Omission of Notary not to invalidate document.

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

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Bills, Notes, Drafts, Receipts, &c.

Duties on bills drawn out of this Colony.

16. 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 the adhesive stamps shall be affixed to such bills as hereinafter directed.

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

17. 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.

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

18. 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 thereto, 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.

Notes and bills issued by bankers liable to stamp duties and composition for the same.

19. ALL unstamped promissory notes and bills of exchange issued by any banker or banking corporation in this Colony under the Ordinance No. 2 of 1861, or any other Ordinance in force, enabling bankers to compound for the stamp duties payable on notes and bills issued by them, shall continue to be subject and liable to composition for the duties imposed by or payable under this or any other Ordinance in force.

Banker may affix stamp to draft, cheque or order.

20. 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.

Drafts to bankers payable to order on demand sufficient authority for payment, without proof of indorsement.

21. ANY draft, cheque or order drawn upon a banker for a sum of money payable to order on demand, which shall, when presented for payment, purport to be indorsed by the person to whom the same shall be payable, shall be a sufficient authority to such banker to pay the amount of such draft, cheque or order to the bearer thereof; and it shall not be incumbent on such banker to prove that such indorsement, or any subsequent indorsement, was made by or under the direction or authority of the person to whom the said draft, cheque or order was or is made payable either by the drawer or any indorser thereof.

Stamp for receipt may be supplied by debtor.

22. 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 forfeit and pay for every such offence the sum of Fifty Rupees.

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

23. 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 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.

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24. THE following penalties are hereby imposed for any of the following acts:—

Penalties.

(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 foreign 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 the 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 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.

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

(3.) IF any person who 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 who 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, every such person offending, in any such cases, 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.

Any 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, and 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 not 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 or order, forfeit any sum not exceeding Two Hundred Rupees; and any person knowingly taking or receiving any such post-dated bill, draft, cheque or order, or promissory note, shall not 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, 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

For post-dating drafts on Bankers.

For taking the same.

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On banker, for paying the same.

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 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 One Thousand 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 committing frauds in the use of stamps, in regard to any instrument.

(6.) IF any person shall fraudulently remove, or cause to be removed, from any instrument, any stamp; or if any person shall 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 if any person shall sell, or offer for sale, or utter any stamp, or shall utter any instrument with any stamp thereon which shall have been so removed as aforesaid, knowing the stamps to have been so removed, as aforesaid, or shall practise, or be concerned in any fraudulent act, contrivance or device, not specially provided for, he shall, unless the Court or Jury before which he shall be tried shall, as respects the first case, find he had no intent that such stamp might be used again, and in the second case, that he had no intent or design to defraud Her Majesty, forfeit, over and above any other penalty to which he may be liable, the sum of One Thousand Rupees.

For writing receipts not duly stamped.

(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.

Consideration and value in Deeds and Instruments.

Consideration and value to be truly set forth in instruments.

25. 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.

Parties informing to be indemnified.

26. PROVIDED that if any or either of the said parties shall give information to the Commissioner or to any Government Agent or to any Justice of the Peace, 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.

27. AND 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.

28. AND 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 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 liable to a fine for every such offence of One Thousand Rupees.

Penalties on Notaries and others for not inserting the true consideration or value.

Probates and Letters of Administration.

29. 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 moveable and immoveable 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. All stamps on probates and letters of administration shall be cancelled by the District Judge of the Court issuing such instrument, in the manner directed in this Ordinance.

Duty on probates how ascertained.

30. 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.

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

31. 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

Proceedings, if too little stamp duty has been paid.

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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.

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

32. 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.

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

33. 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 may, on the production of such certificate and, if need be, upon delivery to him of the 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.

Penalty for not getting proper stamp affixed to probate.

34. WHERE too little duty shall have been paid, as in the 31st 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 36th Section of this Ordinance on the stamping of any unstamped or insufficiently stamped instrument, incur and be liable to a further penalty of 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.

35. 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 29th 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 may, on production of such certificate, and he is required to return the difference (deducting 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.

Instruments not duly stamped may be re-stamped.

36. 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 of One Hundred Rupees. And the Commissioner is hereby required, upon payment of the said duty or deficiency of duty, and of the said sum of One Hundred Rupees, or such reduced sum by way of penalty as he may see fit, with the sanction of the Governor, to demand, 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 hath 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, as the case may be, the deficiency of the stamp duty chargeable thereon by law, 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, 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.

37. 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 party from whom the same was received.

Stamping of Pleadings and Instruments tendered in any cause.

38. IF any pleading or other instrument specified in Part II. of the Schedule hereto annexed, tendered in any cause, shall not bear the proper amount of stamp duty, it shall be lawful for the District Judge, should he see fit to do so, to allow the stamps necessary to supply the deficiency, and to cause a further stamp not exceeding one rupee in value to be affixed to each pleading or instrument so not duly stamped, and to cause the stamps to be duly cancelled, and to proceed on with the case as if the pleadings and instruments had all been properly stamped.

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

Instrument may be sent to the Government Agent to be stamped.]

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

No. 23.—1871.

Provision for stamping instruments at the trial.

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

Proviso.

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

Proceedings thereupon.

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

Appeals to Supreme Court.

39. 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 (as the case may be) the deficiency of the stamp duty, and the penalty required by this Ordinance, together with the additional penalty of Five Rupees, shall have been paid into Court.

40. UPON payment into Court of the whole or (as the case may be) of the deficiency of the stamp duty 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 proper officer of the Court shall give a receipt for the amount of the duty or deficiency which the Judge shall determine to be payable, and also of the penalties; and thereupon such instrument shall be admissible in evidence, saving all just exceptions on other grounds; and an entry of the fact of such payment, and of the amount thereof, shall be made in the record of such cause; and a Return shall be made by the Court at the end of every month, to the Commissioner, of the monies, if any, so paid into Court by way of duty or penalty, distinguishing between such monies, and stating the number of the cause, and the names of the parties thereto, and from whom such monies were received, and the date, if any, and description of the instrument, for the purpose of identifying the same: and the said Commissioner shall, upon request and upon production of the receipt hereinbefore mentioned, affix to such instrument the proper stamp, and cancel it in manner directed by this Ordinance. PROVIDED that the aforesaid enactment shall not extend to any instrument which cannot be stamped after the execution thereof.

41. PROVIDED always, 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 receipt mentioned in the preceding section shall be given, and such further proceedings had as are therein specified; 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 process of parate execution against his property and person—such process to be free of stamp duty.

Removal of doubts as to the sufficiency of Stamps.

42. ANY party to an instrument, not being one already tendered in any cause, other than the probate of a will or letters of administration, desirous to remove doubts as to whether such instrument 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, to declare in writing whether the instrument be liable to stamp duty, or not, and, if liable, to assess the duty, and the amount of the penalty, if any, to which such party is liable.

43. IF the party 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 the said party (due notice thereof being given to the Queen's Advocate, 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 the decision of the Supreme Court shall be final. The said Court shall make such order as to costs as it shall deem just.

No. 23.—1871.

44. IF there be no appeal from the determination of the Commissioner, or if an appeal be taken, and the same be adjudicated upon, the party may tender to the Commissioner the sum of Five Rupees, and the amount, if any, of the duty and penalty which he is liable to pay in respect of the instrument, credit being given him for the stamp, if any, already affixed to such instrument. Upon receiving the same, the Commissioner may, and he is hereby required, if the instrument has already been executed, to affix thereto a stamp of the deficient amount of duty, and to cancel the same in manner directed by this Ordinance, and further, to write words indicating that the stamp duty has been finally settled, or that no stamp duty is required, as the case may be, on a prominent part of the instrument, and to affix his signature thereto. It shall be the duty of such party to exhibit the instrument so stamped to the Registrar of Lands, if duplicates of such instruments are filed in his office, in order that a record of the fact may by such Registrar be endorsed on the duplicates. Every such instrument so stamped as aforesaid shall be deemed to have been duly stamped, and shall be receivable as evidence in all Courts, notwithstanding any objection made to the same as being insufficiently stamped.

Stamp may be affixed, and endorsement made, which will remove all doubts.

45. IN any case where application is made to the Commissioner as aforesaid, it shall be lawful for him to require such evidence as he may deem necessary, in order to shew 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 party 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, respectively, 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.

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

46. 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.

47. 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 where such vendors appear to him to be required. Every such license shall be subject to annual renewal, and each annual license shall bear a stamp of Five Rupees: PROVIDED that it shall be lawful for the Commissioner, with the sanction of the Governor, to grant or refuse such renewal. PROVIDED 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 office for stamps in Colombo, or from some Government officer specially authorized for that purpose, 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 to the Commissioner such returns as he shall, from time to time, prescribe. PROVIDED 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.

Commissioner may license persons to deal in stamps.

Persons licensed to enter into bond.

Condition thereof.

License may be revoked.

No. 29.—1871.

Particulars to be specified in licenses.

No person to deal in stamps without such licenses.

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

Stamp vendors to mark stamped paper sold by them.

Discount allowed to licensed dealers in stamps.

Commissioner may make rules.

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

Penalty.

Proviso as to partners

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

48. 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 house or shop 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 house, shop or place, than such as shall be specified and described in such license.

49. NO person, other than such Commissioner or Government officer as aforesaid, shall vend or deal in stamps in any part of this Island, without having duly 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 officer as aforesaid, 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 having duly obtained and having in force such license as aforesaid, authorizing him in that behalf, or at any house, shop or place not specified and described in any such license as aforesaid granted to him, he shall for every such offence forfeit the sum of One Hundred Rupees.

50. 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 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.

51. EVERY person authorized to vend or deal in stamps, shall be bound and required, at the time of the sale of any stamps, and before delivery thereof to the purchaser, to mark the stamps at the bottom thereof with the name, or the initial letters of the name of such stamp vendor, and with the date of sale. But nothing herein contained shall be deemed to apply to receipt or postage stamps. Every vendor failing to comply with the provisions of this section, or acting contrary thereto, shall be deemed guilty of an offence, and be liable to such punishment as a District Court shall be empowered to inflict.

52. 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 or any Government officer authorized as aforesaid, 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 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.

53. 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 continue 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 continue the same so painted, he shall be deemed 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.

54. 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 so 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, and not being the Commissioner of Stamps, or Government officer as aforesaid, he shall forfeit One Hundred Rupees for every day such offence shall be committed or continued.

55. 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 assignees, within Three months after the expiration or revocation of such license, or next after death, or insolvency, as the case may be, to bring or send such stamps to the office for stamps in Colombo; and it shall be lawful for the Commissioner to receive the same, and to pay to the person bringing or sending the same the amount of the stamp duty thereon, deducting therefrom such per-centage as is allowed by this Ordinance on the purchase of stamps of the like description from the said Commissioner. 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, at the head office for stamps in Colombo, or from some Government officer or person licensed to deal in stamps as aforesaid.

Allowance to be made for stamps in the possession of licensed vendors dying, or becoming insolvent, or whose licenses are revoked.

56. UPON information given to the Commissioner or a District Judge, 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 hath in his possession any forged or counterfeit stamp or stamps, it shall be lawful for the said Commissioner or District Judge, 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 be aiding and assisting 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 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.

Other Penal Provisions.

57. 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 at any house, shop, or place other than the house or shop in which he shall reside, or carry on his trade or business, any such stamps, every such person shall be liable to a fine of 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.

Penalties on persons hawking stamps.

Hawkers of stamps may be apprehended and taken before Police Magistrate.

No. 23.—1871.

Penalty for perjury.

58. IF any person making any such affidavit as is directed or required by this Ordinance, shall knowingly and wilfully make a false oath of or concerning any of the matters to be therein specified and set forth, he shall be deemed guilty of perjury, and may be prosecuted and punished for such.

Penalties for the following offences :—

59. IF any person shall do or cause to be done, or knowingly aid, abet or assist in doing any of the following acts, he shall be deemed guilty of an offence, and, on conviction thereof, shall be liable to be imprisoned, with or without hard labour, for any term not exceeding Five years nor less than Two years :—

Forging die, &c.

(1.) FORGING or counterfeiting any die or stamp, for the purpose of denoting or testifying the payment of any stamp duty, or any part thereof.

Forging stamp, &c., or the name or initials of the Commissioner or any Stamp Vendor.

(2.) FORGING, counterfeiting or imitating such stamp, or any part of such stamp, or the name, or initial letters of the name of the said Commissioner or of any person authorized to vend or deal in stamps, upon any paper or other material whatever.

Having in possession a forged stamp.

(3.) KNOWINGLY, and without lawful excuse (the proof whereof shall lie on the person accused), having in his possession any false, forged or counterfeit adhesive stamp or die, or other instrument, for the purpose of forging such stamps, or part of any such stamp, resembling or intended to resemble, either wholly or in part, any stamp which hath been or shall or may be provided, made or used as aforesaid under the authority of this or of any other Ordinance to be hereafter enacted for that purpose.

Using, selling, or having in possession paper with the impression of a forged die, &c.

(4.) USING, uttering, selling, or exposing to sale, or causing or procuring to be used, uttered, sold, or exposed to sale, or knowingly, and without lawful excuse (the proof whereof shall lie on the person accused), having in his possession any paper or other material having thereon the impression, or any part of the impression of any false, forged or counterfeit die or other instrument, or part of any die or other instrument, or having thereon any false, forged or counterfeit stamp, mark, impression or writing, resembling or representing, either wholly or in part, or intended or liable to pass or be mistaken for the stamp, mark or impression of any die or other instrument provided, made and used under the authority of this or any other Ordinance, or for the name or the initial letters of the name of such Commissioner, or of any person authorized to vend or deal in stamps, knowing such false, forged or counterfeit stamp, mark, impression or writing to be false, forged, or counterfeit.

Or with a forged stamp or name.

Fraudulently using a genuine die.

(5.) USING, privately or fraudulently, with intent to defraud Her Majesty, any die or other instrument so provided, made or used, or hereafter to be provided, made or used as aforesaid, or stamping or marking, privately or fraudulently, with such intent, any paper or other material whatever, with any such die or other instrument as last aforesaid.

Having in possession paper fraudulently stamped.

(6.) KNOWINGLY, and without lawful excuse (the proof whereof shall lie on the person accused), having in his possession any paper or other material so privately or fraudulently stamped or marked as aforesaid.

Receiving monies for stamp duties, and misappropriating the same.

(7.) RECEIVING any sum of money as and for the stamp duty upon or in respect of any deed, instrument, or transaction, or intended deed, instrument or transaction, and improperly neglecting or omitting to appropriate such sum of money to the due payment of such duty, or by or under any means or pretence whatsoever, otherwise improperly withholding or detaining the same.

Miscellaneous.

Spilled stamps, allowance for.

60. ALL persons who shall have in their possession any stamp 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 which shall have been used for any instrument not fully written, or not signed by

any party, or any stamped bills of exchange or promissory notes which have been signed on behalf of the drawers, but which have not been delivered out of their hands to the payees therein named, or any person on their behalf, or been deposited with any person as a security, or been in any way negotiated, and which bills of exchange have not been accepted or tendered for acceptance, may, within two months after the date of such instrument, or after the writing or signing of the same, if it bears no date, bring or send such stamp, bill of exchange, or promissory note, to the Stamp Office in Colombo; and if it shall appear to the Commissioner that the stamp has been spoiled or rendered useless before the instrument for which it was used was executed or signed, or before any such bill of exchange or promissory note was made use of in any such manner as aforesaid, and if all such grounds of relief as are hereinbefore mentioned are likewise fully proved by affidavit, to the satisfaction of such Commissioner, then and in any such case it shall be lawful for the said Commissioner to receive back such spoiled stamps, and to give other stamps of the like amount and description in lieu thereof.

61. 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 party entitled to such allowance the amount thereof in money, deducting therefrom such per-centage as is allowed by this Ordinance on the purchase of stamps of the same description as those in respect of which such allowance shall be made; 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 per-centage 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, save and except only the amount of such per-centage, as aforesaid, and further, that such stamp was so purchased within the period of Three months next preceding.

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

62. 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 shewing what stamps should have been used by any party allowed to prosecute, or to defend, or to intervene in any suit *in formâ pauperis*, if he had not been so allowed, 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 stamps; by process (free of stamp duty) of parate execution against the property and person of the party against whom judgment was given, or the party allowed to sue, defend or intervene *in formâ pauperis*, or both.

Parate execution to issue, to recover stamps due from paupers who have succeeded in the suit.

Duty of Court officers in respect thereof.

63. THE like statement shall be rendered and like proceedings taken against the party 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.

Also where the suit has not been duly prosecuted.

64. IT shall be lawful for the Court to decree any portion of 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.

Informer's share of fines.

65. 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.

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

SCHEDULE TO WHICH THIS ORDINANCE REFERS.

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, and Courts of Requests, respectively.

PART III.

Containing the duties in Testamentary proceedings, on Probates of Wills, and Letters of Administration.

PART I.

AFFIDAVIT or affirmation not made for the immediate purpose of being filed, read or used in any Court of Justice in this Island	<i>Duty.</i>
						Rs. Cts.
						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.

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 Rs. Cts.
0	...	50	...	0 15
50	...	100	...	0 25
100	...	200	...	0 50
200	...	300	...	0 75
300	...	400	...	1 00
400	...	500	...	1 25
500	...	800	...	2 00
800	...	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 merchandise.

Memorandum, letters or agreement made with any common carrier or other person, for the carriage of goods, wares or merchandise in this Island.

Conditions of sale of any property sold by auction.

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.

Policies of insurance and assurance.

APPOINTMENT in execution of a power of any property or of any use or interest therein, when made by writing, not a will.

Duty.
Rs. Cts.
15 0

APPRAISEMENT or valuation of any estate or effects, moveable or immoveable; 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 appraisal or valuation shall be

Over Rupees,	and	Not over Rupees	Duty. Rs. Cts.
0	...	50	0 15
50	...	100	0 25
100	...	200	0 50
200	...	300	0 75
300	...	400	1 00
400	...	500	1 25
500	...	800	2 00
800	...	1000	2 50
Every further 500 or part thereof			1 25

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

Exemption.

- * Appraisements or valuations of any property for the purpose of ascertaining the duty payable on probates or letters of administration; or made by or at the instance of any executor or administrator, with a view to the distribution of any estate under his charge; or made by or at the instance of any Government Officer in the execution of his office, or by or for the Savings Bank or Loan Board.

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, Proctor, 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.

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.

Duty.
Rs. Cts.

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, authorising 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 Rupees 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 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.

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.

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 tenour.

If drawn in sets of three or more, for every bill of each set,

Where the sum payable thereby shall be

				<i>Duty.</i>	
Over	Not over			Rs.	Cts.
Rupees, and	Rupees				
0 ...	250	...		0	5
250 ...	500	...		0	10
500 ...	1000	...		0	15
Every further 1000 or part thereof		...		0	15

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 tenour.

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, merchandize or effects exported or carried coastwise, for each part of every set — — — — —

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 Rupees, and	Not over Rupees	Duty	
		Rs.	Cts.
0 ... 50	...	0	15
50 ... 100	...	0	25
100 ... 200	...	0	50
200 ... 300	...	0	75
300 ... 400	...	1	0
400 ... 500	...	1	25
500 ... 800	...	2	0
800 ... 1000	...	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 Rupees, and	Not over Rupees	Duty.	
		Rs.	Cts.
0 ... 1000	...	—	1 0
1000 ... 2500	...	—	2 50
2500 ... 5000	...	—	3 75
5000 ... 7500	...	—	5 50
7500 ... 10000	...	—	7 50
For every additional 1,000 Rupees or part thereof		—	0 50

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 — — — — —

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 monies, 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 — — — — —

Bond for further securing the repayment of any sum already secured by a bond or mortgage, for which an *ad valorem* duty had been previously paid — — — — —

Bond of any kind whatever not otherwise charged in this Schedule, nor expressly exempted from all stamp duty — — — — —

Duty.
Rs. Cts.

50 0

10 0

10 0

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 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 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.

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

Exemptions.

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

CONVEYANCE or transfer of any property for any consideration,

Of immovable property :—where the purchase or consideration money therein or thereupon expressed shall be—or where, if the consideration be other than a pecuniary one, or partly pecuniary and partly otherwise 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 00
200	...	300	1 50
300	...	400	2 00
400	...	500	2 50
500	...	800	4 00
800	..	1000	5 00
Every further 500 or part thereof			2 50

Of moveable property :—half the above rates of duty.

	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 subject to mortgage in favor of a party, other than the mortgagee, where the taking over of the mortgage debt is the consideration of such conveyance or transfer	10 0
CONVEYANCE or 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.
All leases and mortgages and all transfers or assignments thereof.

Exemptions from the preceding and all other Stamp Duties.

Transfers of bills of exchange and promissory notes by indorsement.

DECLARATION of any use or trust	—	—	—	—	—	10	0
DEEDS or instruments of conformation, release, revocation, substitution, surrogation, disclaimer, and renunciation	—	—	—	—	—	10	0
DEED for the exchange of land, without other considerations, 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
GIFT, 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.	—	—	—	—	—	10	0
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 rent payable for the whole term comprised in the lease; provided that the duty shall not exceed that on a lease for five years.	—	—	—	—	—	10	0
LETTER or power of Attorney	—	—	—	—	—	5	0
Substitution or surrogation under any Letter of Attorney	—	—	—	—	—	2	50

Exemptions from the preceding Stamp Duties.

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>	—	—	—	—	—	50	0
LETTER of license from creditor to debtor	—	—	—	—	—	10	0
MORTGAGE—See BOND.	—	—	—	—	—	—	—
NOTARIAL copy of or extract from any instrument	—	—	—	—	—	0	50
PARTITION—any deed of	—	—	—	—	—	2	50
PROMISSORY NOTE.—See Bill of Exchange, inland.	—	—	—	—	—	—	—

		<i>Duty.</i>	
		Rs.	Cts.
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 1000	—	1	50
" 1000 " 5000	—	2	50
" 5000 " —	—	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 or discharges given by or to the Treasurer, any Government Agent, Fiscal, or his deputy or officer, or other public officer, in the execution of his office.

SETTLEMENT—Any deed or instrument, whether voluntary or gratuitous, or upon good or valuable consideration other than a *bonâ fide* pecuniary consideration, whereby any definite and certain principal sum or sums of money, or any other property, moveable or immoveable, 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.

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

Exemption.

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 free of duty.

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.

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.

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 "*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 Rupees 2 50 cents, the original instrument shall bear a stamp of

1 0

PART II.

CONTAINING THE DUTIES ON LAW PROCEEDINGS.

Classes. . . .	1	2	3	4	5	6	7	8
	under Rs. 100	under Rs. 300	under Rs. 750	under Rs. 1500	under Rs. 5000	under Rs. 10000	under Rs. 50000	Rs. 50000 & upwards
	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.	Rs. Cts.
IN THE SUPREME COURT.								
<i>In Civil Proceedings.</i>								
Every affidavit or affirmation.—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 Procedendo and Prohibition.—Order of transference. Petition to the Queen in Council. Proxy.—Rule Nisi or Absolute.—Summons.—Translation of any Exhibit.	0 75	1 50	2 0	3 0	4 50	6 0	7 50	10 0

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 Queen's Advocate or Deputy Queen's Advocate 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 Advocate or 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 this Ordinance in regard to Pauper suits.

All Matrimonial Proceedings shall be charged as in the Fourth Class.

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.

IN THE DISTRICT COURTS.	1st Class	2nd Class	3rd Class	4th Class	5th Class	6th Class	7th Class
	Under Rs. 300	Under Rs. 750	Under Rs. 1500	Under Rs. 5000	Under Rs. 10000	Under Rs. 50000	Rs. 50000 and upwards.
	Rs. Cts.	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.— Commission to survey.— Of reference and all other Commissions. — Commitment in Mesne Process or execution.— 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 without reference to number.— Summons to Interventient or Interveniens without reference to number.— Warrant of Attachment.— Writ of Execution against Person or Property	1 0	1 50	2 50	4 0	5 0	6 0	7 50
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	2 50	4 0	6 0	9 0	12 50	15 0	20 0
Every Exhibit of each unstamped document.— Office copy, duly certified, of all matters of record, per sheet of 120 words.— Subpœna to each witness.— Translation of each Document	0 35	0 50	0 75	1 25	1 75	2 0	3 75

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 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.

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 Queen's Advocate or Deputy Queen's Advocate 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 Advocate or 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 this Ordinance in regard to Pauper suits.

And no Summons, Subpœna, 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 always, that in respect of any Subpœna or Subpœnas, the same may be re-issued although served, in case the Judge shall, on good cause shewn, so order.

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 in the third class.

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.

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.

IN THE COURTS OF REQUESTS.

Classes—	1.	2.	3.
	Under Rs. 20	Rs. 20 & under Rs. 50	Rs. 50 & upwards.
	Rs. Cts.	Rs. Cts.	Rs. Cts.
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	0 25	0 50	1 0
Every office copy of any matter of record	—	—	—
„ Subpœna to each witness	—	—	—
„ Exhibit of each unstamped document	—	—	—
„ Translation of each document.	—	—	—
	0 15	0 25	0 50

Poundage at the rate of one per centum on all monies 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 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 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 this Ordinance, in regard to Pauper suits.

And no Summons, Subpœnas, 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 always, that in respect of any Subpœna the same may be reissued although served, in case the Commissioner shall, on good cause shewn, so order. Provided also that in appeals to the Supreme Court the appellant shall furnish to the Clerk of the Court 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.

Exemptions.

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

PART III.

CONTAINING THE DUTIES IN TESTAMENTARY PROCEEDINGS; ON PROBATES OF WILLS AND LETTERS OF ADMINISTRATION.

							Duty.		
							Rs.	Cts.	
Every Account, Provisional or Final	—	—	—	—	—	—	}	2	50
" Bond	—	—	—	—	—	—			
" Copy (office copy) of any Will, or Codicil, or Extract therefrom, or of any document mentioned in this part of the Schedule	—	—	—	—	—	—		0	75
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									
	Over		Not over			Duty.			
	Rupees,	and	Rupees			Rs.	Cts.		
	0	—	50	—		0	50		
	50	—	100	—		1	0		
	100	—	200	—		2	0		
	200	—	300	—		3	0		
	300	—	400	—		4	0		
	400	—	500	—		5	0		
	500	—	800	—		8	0		
	800	—	1000	—		10	0		
	Every further		500	—		5	0		

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.

BOND.

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 Rs. , 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, 1871, 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 there-
unto required, produce and shew 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 14 days after the 1st day of January, and the 1st 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 5 Rs. per centum allowed as discount, then this
obligation shall be void, otherwise it shall be and remain in full force and virtue.

Passed in Council, the Twenty-second day of December, One thousand Eight hundred and Seventy-one.

JAMES SWAN,
Clerk to the Council.

Assented to by His Excellency the Governor, the Twenty-third day of December, One thousand Eight hundred and Seventy-one, and published by his order.

HENRY T. IRVING,
Colonial Secretary.