



# Ceylon Government Gazette

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 PART II.—Legal and Judicial. | PART IV.—Land Settlement.  
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*Separate paging is given to each Part in order that it may be filed separately.*

## Part II.—Legal and Judicial.

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### PASSED ORDINANCES.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

No. 3 of 1908.

An Ordinance to amend "The Village Communities' Ordinance, 1889," in certain particulars.

HENRY MCCALLUM.

Preamble.	<p>WHEREAS it is expedient to amend in certain particulars "The Village Communities' Ordinance, 1889" (hereinafter referred to as "the principal Ordinance"): Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:</p>
Short title.	<p>1 This Ordinance may be cited as "The Village Communities' (Amendment) Ordinance, 1908," and shall be read and construed as one with the principal Ordinance.</p>
Amendment of section 28.	<p>2 To section 28 of the principal Ordinance the following sub-sections shall be added under the head "Criminal" and numbered (7), (8), (9), and (10) respectively:</p> <p>(7) Offences under section 91, sub-section (4), of "The Road Ordinance, 1861."</p> <p>(8) The offence of in any way injuring the side drain by causing carts to be loaded or unloaded in front of the offender's dwelling punishable under section 91, sub-section (8), of "The Road Ordinance, 1861."</p> <p>(9) Offences under section 94, sub-sections (1), (2), (4), (5), (8), and (10) of "The Road Ordinance, 1861."</p> <p>(10) Offences under "The Prevention of Cruelty to Animals Ordinance, 1907."</p>

3 After section 28 of the principal Ordinance the following sections shall be inserted and numbered 28 A and 28 B :

Power to deal with stray animals under Roads Ordinance.

28 A It shall be competent for any Village Tribunal to take cognizance, under the provisions of the second clause of sub-section (1) of section 94 of "The Road Ordinance, 1861," of any case of any ox, horse, or sheep found tied, tethered, or straying upon any thoroughfare within its jurisdiction and brought before it, and to make such order in respect of such animal as it is competent for a Police Court to make under the said clause. Provided, however, that it shall not be lawful for any Village Tribunal, in the exercise of the jurisdiction conferred on it by this section, to award punishment in excess of that prescribed by section 31 of the principal Ordinance.

Power to exclude jurisdiction of Village Tribunals in certain cases.

28 B Where any act or omission which constitutes a breach of any rule made under section 6 is also an offence under any other Ordinance, the Attorney-General or the Government Agent of the province or the Assistant Government Agent of the district may direct such offence to be tried by the Police Court having local jurisdiction, and may, if necessary, stay the further trial of such offence by a Village Tribunal.

Amendment of section 52.

4 The following paragraph shall be added immediately after the first proviso to section 52 of the principal Ordinance, namely :

Nothing in this section shall be deemed to authorize an application to the Governor for relief in any case where a Government Agent has ordered the acquittal of any person.

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

No. 4 of 1908.

An Ordinance to incorporate the American Ceylon Mission.

HENRY MCCALLUM.

Preamble.

WHEREAS it is expedient that the American Ceylon Mission should be incorporated for the purpose of effectually transacting the affairs of the said Mission, and of controlling, managing, and dealing with the property and funds thereof: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows :

Short title.

1 This Ordinance may be cited as "The American Ceylon Mission Incorporation Ordinance, 1908."

Incorporation of officers of Mission.

2 (1) Miss Susan Reed Howland, President, (2) The Reverend James Henry Dickson, Treasurer, and (3) The Reverend Thomas Beckett Scott, Secretary, and their successors duly appointed according to the rules and regulations made by the American Board of Commissioners for Foreign Missions under the Act of Incorporation of the said Board of the year 1812 and the acts amending the same in the Commonwealth of Massachusetts, in the United States of America, are hereby associated together and shall for ever hereafter be and be called a body corporate in deed and in law by the name and style of "The American Ceylon Mission," and by that name shall have perpetual succession and full power to acquire,

purchase, take, hold, and enjoy movable and immovable property of every description and to sell or otherwise dispose of the same, and by that name the corporation hereby constituted may sue and be sued in all courts of justice.

Vesting of property of Mission.

3 All property, both movable and immovable, already acquired, held, or possessed by the American Ceylon Mission or by any person as Treasurer of the said Mission shall vest in the American Ceylon Mission as hereby incorporated.

Vesting of leases, rights, &c.

4 All leases and all rights and claims held, granted to, or acquired by the American Ceylon Mission or by any person or persons for Mission purposes shall vest in the American Ceylon Mission as hereby incorporated.

Pending legal proceedings to which Treasurer is party.

5 Where any action or proceeding is pending at any time in any court in the Island when this Ordinance comes into force in which any person acting as Treasurer of the Mission is a plaintiff, petitioner, defendant, or respondent or intervenient, such action may be continued by or against the American Ceylon Mission.

Official seal.

6 The American Ceylon Mission as hereby incorporated shall have an official seal which shall be officially and judicially noticed, and that seal shall be authenticated by the signature of the Treasurer or by some person temporarily acting as Treasurer of the Mission.

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

### No. 5 of 1908.

An Ordinance to provide for the Regulation and Management of the Graving Dock and Patent Slip at the Port of Colombo.

HENRY MCCALLUM.

Preamble.

WHEREAS it is expedient to make provision for the regulation and management of the graving dock and patent slip at the port of Colombo: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Colombo Graving Dock and Patent Slip Ordinance, 1908."

Interpretation.

2 In this Ordinance and in any rules made thereunder, unless the context otherwise requires—

"Graving dock" means the graving dock in the harbour at Colombo, and includes any basin, lock, entrance, channel, caisson, pier, quay, or other works, appliances, or things appertaining to the said graving dock.

"Patent slip" means the patent slip in the harbour at Colombo, and includes any entrance channel, inclined plane, cradle, graving blocks, or other works, appliances, or things appertaining to the said patent slip.

Appointment of officers to superintend and manage graving dock and patent slip.

3 The Governor may from time to time appoint and remove a superintendent and such dock masters and such other officers and servants as may be necessary for the superintendence, management, and working of the graving dock and patent slip.

## Rules.

4 (1) The Governor in Executive Council may from time to time make, and when made may revoke, amend, or vary, rules for regulating the management and use of the graving dock and patent slip.

(2) In particular and without prejudice to the generality of the power conferred by the foregoing sub-section such rules may provide—

- (a) For the guidance of the officers and servants in charge of, or employed in connection with, the graving dock and patent slip, and for regulating their respective duties and conduct ;
- (b) For the safe and convenient use of the graving dock and patent slip, and for regulating the admission of vessels into or near the graving dock or on or near to the patent slip and their removal therefrom ;
- (c) For prescribing the fees, charges, and rents to be paid for the use of the graving dock and patent slip ;
- (d) For regulating the conduct of persons on board of any vessel or employed on any work being carried out on a vessel, when in the graving dock or on the patent slip ;
- (e) For regulating the use of fires and lights on board of or for the use of any vessel in the graving dock or on the patent slip.
- (f) For regulating the sanitation of the graving dock and patent slip.

(3) All rules when made by the Governor in Executive Council shall be published in the *Government Gazette*, and from the date of such publication shall, subject to the provisions of the next following sub-section, have the same force as if they had been enacted by this Ordinance.

(4) All such rules shall be laid before the Legislative Council, if in session, within one month of such publication, and if not in session, then as soon as possible after the commencement of the session next ensuing. If within forty days after their being so laid before the Legislative Council any rule has been disapproved by resolution of the Council, then such rule shall cease to have any force or effect, but without prejudice to anything done thereunder.

## Penalties for offences against rules.

5 The Governor in Executive Council may by any rules made under this Ordinance impose on offenders against the same such reasonable penalties as he thinks fit, not exceeding the sum of one hundred rupees for each offence, and, in the case of a continuing offence, a further penalty not exceeding fifty rupees for each day after written notice of the offence has been given to the offender ; but all such rules imposing any penalty shall be so framed as to allow of the recovery of a sum less than the full amount of the penalty.

## Limitation of liability.

6 (1) No action or other proceeding shall be commenced against any person for anything done, or purporting to have been done, in pursuance of this Ordinance or of any rules made thereunder, without giving to such person one month's previous notice in writing of the intended action or proceeding, and of the cause thereof, nor after six months from the accrual of the cause of such action or other proceeding.

(2) The Government of Ceylon shall not be responsible for the misfeasance, malfeasance, or non-feasance of any officer or servant appointed under this Ordinance, nor shall the said Government or any of the said officers or servants be liable in damages for any act *bona fide* done or ordered to be done by them in pursuance of this Ordinance or of any rule made thereunder.

## Detention of vessels on account of stress of weather.

7 (1) The superintendent or other officer in charge of the graving dock or patent slip may refuse to undock any vessel, if the conditions of sea and weather or the state of the graving dock or patent slip are such that, in his judgment, the vessel cannot be undocked without undue risk of injury to the vessel or to the graving dock or patent slip.

(2) Where by reason of such refusal any vessel has been detained, after being ready to be undocked, in the graving dock or on the patent slip, neither the Government of Ceylon nor the superintendent or other officer in charge of the graving dock or patent slip shall be answerable for any loss or damages occasioned by or arising out of such detention; but no fees, charges, or rents shall be chargeable in respect of the period during which the vessel is detained after being ready to be undocked.

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

No. 6 of 1908.

An Ordinance to amend "The Jaffna Markets Ordinance, 1891."

HENRY MCCALLUM.

Preamble.

WHEREAS it is expedient to amend "The Jaffna Markets Ordinance, 1891," by making provision for the transfer to local boards of health of public markets situated or held in towns brought within the operation of "The Local Boards' Ordinance, 1898": Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance shall be read and construed as one with "The Jaffna Markets Ordinance, 1891" (hereinafter referred to as "the principal Ordinance"), and may be cited as "The Jaffna Markets (Amendment) Ordinance, 1908."

2 The following section shall be added to the principal Ordinance:

Transfer of public markets to Local Board of Health.

19. Whenever any town in the Northern Province has been or may hereafter be brought within the operation of "The Local Boards' Ordinance, 1898," the following consequences shall ensue:

- (1) The provisions of this Ordinance with regard to the regulation of public markets shall, subject to the other provisions of this section, cease to be applicable to any public market situated or held within the limits of such town.
- (2) Any such public market and the land on which the same is held shall, from the date when the town is brought within the operation of the said Local Boards' Ordinance, be deemed to be vested in and under the control of the Local Board of Health of the town.
- (3) The committee shall transfer to the local board of health such proportion of the "Markets Fund" as in their opinion should properly be placed to the credit of the public market or markets so vested in the Local Board of Health. Any dispute or question which may arise as to the amount which should be transferred to the Local Board of Health shall be referred for determination to the Governor in Executive Council, whose decision shall be final and conclusive.

(4) The transfer of any public market to the Local Board under this section shall not affect the validity—

(a) Of any by-law made under section 6 of this Ordinance, but such by-laws shall continue in force until rescinded, varied, or amended by by-laws made by the Local Board of Health;

(b) Of any lease of a public market or of any part thereof granted by the committee in accordance with section 14 of this Ordinance.

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.

Ordinance enacted by the Governor of Ceylon, with the advice and consent of the Legislative Council thereof.

**No. 7 of 1908.**

**An Ordinance to amend "The Habitual Criminals' and Licensed Convicts' Ordinance, 1899."**

HENRY MCCALLUM.

Preamble.

WHEREAS it is expedient to amend "The Habitual Criminals' and Licensed Convicts' Ordinance, 1899," in order to facilitate the supervision of habitual criminals and licensed convicts: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Habitual Criminals' and Licensed Convicts' (Amendment) Ordinance, 1908," and shall be read and construed as one with "The Habitual Criminals' and Licensed Convicts' Ordinance, 1899," hereinafter referred to as "the principal Ordinance," and the principal Ordinance and this Ordinance may be cited together as "The Habitual Criminals' and Licensed Convicts' Ordinances, 1899 and 1908."

Amendment of sections 8 and 9 of Ordinance No. 7 of 1899.

2 For sections 8 and 9 of the principal Ordinance there shall be respectively substituted the following sections, namely:

Duty of habitual criminal to report himself.

8. Every person made subject as aforesaid to the supervision of the police shall, before his discharge from jail, notify to the superintendent of the prison in which he is detained the place where he intends to reside, and shall thereafter, as long as he remains subject to such supervision, notify his residence and report himself at such times and places and in such manner as may be prescribed by rules made under section 4 of this Ordinance.

Punishment for neglect of such duty.

9. Any person who fails to notify his residence, or to report himself as required by the last preceding section, or by any rule made under section 4, shall in every case, unless he satisfies the court that he did his best to act in conformity with the said section or rules, be guilty of an offence under this Ordinance, and be liable on conviction to rigorous imprisonment for any period not exceeding six months.

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.

Ordinance enacted by the Governor of Ceylon, with the advice  
and consent of the Legislative Council thereof.

No. 8 of 1908.

An Ordinance for making provision for the Supplementary  
Contingent Charges for the Year 1907.

HENRY MCCALLUM.

Preamble.

WHEREAS by Ordinance No. 31 of 1906 it was enacted that a sum not exceeding Twenty-eight million One hundred and Fifty-five thousand One hundred and Nine rupees should be charged upon the revenue and other funds of this Island for the contingent service of the year One thousand Nine hundred and Seven, and it has become necessary to make further provision for the service of the said year : It is enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows :

Rs. 3,986,525-73 to be charged upon the revenue of the Island for the Supplementary Contingent Charges for the year 1907.

1 That a sum not exceeding Three million Nine hundred and Eighty-six thousand Five hundred and Twenty-five rupees and Seventy-three cents shall be and the same is hereby charged upon the revenue of this Island and other funds of the colony for the services hereinafter mentioned ; and the said expenditure shall be in conformity with the details of the estimates specified in the Schedule A hereunto annexed, whereof the following is an abstract :

	Rs.	c.
1. Public Debt.....	2,398	21
3. Pensions.....	46,911	47
6. His Excellency the Governor .....	5,447	46
8. Secretariat .....	29,850	94
8a Controller of Revenue .....	1,781	45
10. Treasury .....	1,818	50
11. Provincial Administration .....	152,274	23
13. Survey Department .....	23,361	66
14. Government Stores .....	1,524	26
15. Immigration .....	1,854	72
16. Quarantine .....	2,417	30
17. Customs Department.....	168	55
18. Post Office and Telegraphs .....	22,021	2
19. Forest Department.....	6,273	42
20. Railway Department.....	41,630	70
22. Port and Marine Department other than Colombo.....	445	54
23. Legal Departments :—		
Supreme Court .....	12,856	96
Attorney-General .....	5,561	73
District Courts .....	754	43
Registrar of Lands.....	844	61
Fiscals .....	11,510	89
24. Police .....	10,008	94
25. Prisons .....	37,245	25
26. Medical Department .....	185,222	2
27. Education .....	92,529	88
29. Colombo Museum .....	1,560	32
31. Veterinary Department.....	1,317	68
32. Board of Agriculture .....	531	25
34. Inspector of Mines .....	430	77
36. Miscellaneous Services.....	102,191	22
40. Public Works Annually Recurrent .....	33,355	4
41. Irrigation Annually Recurrent.....	9,110	67
42. Public Works Extraordinary .....	223,970	32
43. Irrigation Extraordinary .....	54,047	80
44. Railway Department : New Construction .....	249,869	42
	1,373,098	63
<i>Works charged to Revenue pending raising of Loan.</i>		
Harbour Construction .....	1,580,627	23
Railway Construction .....	137,073	44
Irrigation Construction .....	155,209	11
Stations Extensions.....	737,257	92
Ratnapura Railway Survey.....	2,852	27
Mannar Railway Survey.....	407	13
<b>Total ..</b>	<b>3,986,525</b>	<b>73</b>

## SCHEDULE A.

	Personal	Other	Rs. c.	Total.
	Emoluments.	Charges.		
	Rs. c.	Rs. c.	Rs. c.	Rs. c.
No. 1.—PUBLIC DEBT. Treasurer .. .. .	—	—	2,398 21	2,398 21
No. 3.—PENSIONS. Treasurer .. .. .	—	—	46,911 47	46,911 47
No. 6.—HIS EXCELLENCY THE GOVERNOR ..	3,607 33	1,840 13	—	5,447 46
No. 8.—SECRETARIAT. Printing Branch .. .. .	—	29,850 94	—	29,850 94
No. 8a.—CONTROLLER OF REVENUE ..	864 53	916 92	—	1,781 45
No. 10.—TREASURY. Treasurer .. .. .	1,818 50	—	—	1,818 50
No. 11.—PROVINCIAL ADMINISTRATION	—	152,274 23	—	152,274 23
No. 13.—SURVEY DEPARTMENT. Surveyor-General .. .. .	2,813 57	20,548 9	—	23,361 66
No. 14.—GOVERNMENT STORES. Controller of Government Stores ..	886 73	637 53	—	1,524 26
No. 15.—IMMIGRATION .. .. .	1,854 72	—	—	1,854 72
No. 16.—QUARANTINE .. .. .	2,417 30	—	—	2,417 30
No. 17.—CUSTOMS. Principal Collector .. .. .	—	168 55	—	168 55
No. 18.—POST OFFICE AND TELEGRAPHS. Postmaster-General and Director of Telegraphs ..	—	22,021 2	—	22,021 2
No. 19.—FOREST DEPARTMENT. Conservator of Forests .. .. .	—	6,273 42	—	6,273 42
No. 20.—RAILWAY DEPARTMENT. General Manager .. .. .	41,630 70	—	—	41,630 70
No. 22.—PORT AND MARINE DEPARTMENT OTHER THAN COLOMBO. Masters Attendant .. .. .	445 54	—	—	445 54
No. 23.—LEGAL DEPARTMENTS. Supreme Court .. .. .	681 95	12,175 1	—	12,856 96
Attorney-General .. .. .	—	5,561 73	—	5,561 73
District Courts .. .. .	—	754 43	—	754 43
Registration of Lands .. .. .	—	844 61	—	844 61
Fiscals .. .. .	—	11,510 89	—	11,510 89
Carried forward ..	57,020 87	265,377 50	49,309 68	371,708 5



	Personal Emoluments.	Other Charges.		Total.
	Rs. c.	Rs. c.	Rs. c.	Rs. c.
Brought forward ..	57,020 87	265,377 50	49,309 68	371,708 5
No. 24.—POLICE. Inspector-General .. ..	—	10,008 94	—	10,008 94
No. 25.—PRISONS. Inspector-General .. ..	—	37,245 25	—	37,245 25
No. 26.—MEDICAL DEPARTMENT. Hospitals and Dispensaries .. ..	—	185,222 2	—	185,222 2
No. 27.—EDUCATION. Director of Public Instruction .. ..	—	92,529 88	—	92,529 88
No. 29.—COLOMBO MUSEUM. Director .. ..	1,560 32	—	—	1,560 32
No. 31.—VETERINARY DEPARTMENT. Veterinary Surgeon .. ..	—	1,317 68	—	1,317 68
No. 32.—BOARD OF AGRICULTURE. Secretary .. ..	531 25	—	—	531 25
No. 34.—INSPECTOR OF MINES .. ..	430 77	—	—	430 77
No. 36.—MISCELLANEOUS SERVICES. Treasurer .. ..	—	—	102,191 22	102,191 22
	59,543 21	591,701 27	151,500 90	

Carried forward .. 802,745 38  
B 2

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT.		Rs. c.	Rs. c.
Brought forward ..		—	802,745 38
<b>Maintenance of Roads.</b>			
<i>Central Province : Kandy District.</i>			
1	Approach road to railway station, Kandy .. ..	3 3	
2	Katugastota to Queen's Hotel .. ..	2 46	
<i>Branch Roads.</i>			
3	Padiyapelella and Ellamulla road (Government moiety) ..	131 81	
<i>Katugastota District.</i>			
<i>Branch Roads.</i>			
4	Dotale road (Government moiety) .. ..	152 59	
<i>Dimbula District.</i>			
5	Approach roads to railway stations .. ..	0 22	
<i>Branch Roads.</i>			
6	Lindula to end of Agra road (Government moiety) .. ..	246 14	
<i>Dikoya District.</i>			
7	Dimbula-Dikoya Junction road .. ..	61 4	
8	Government contribution towards repair of Barnagala-Meenagala cart road .. ..	100 0	
<i>Eastern Province : Trincomalee District.</i>			
9	Coast road, Trincomalee District .. ..	767 91	
<i>North-Central Province : Anuradhapura District.</i>			
10	Kala-oya to Galagodahena .. ..	1,520 81	
<i>Province of Uva : Badulla District.</i>			
11	Roehampton to Diyatalawa .. ..	52 66	
<i>Passara District.</i>			
12	Kumbalwella-Passara road .. ..	13 46	
<i>Koslanda District.</i>			
13	Wellawaya to Monaragala and towards Pottuvil .. ..	0 19	
14	Passara-Muppane road, 13½ miles to Muppane .. ..	110 62	
<i>Branch Roads.</i>			
15	Koslanda bazaar to Poonagala factory (Government moiety) ..	57 50	
<i>Province of Sabaragamuwa : Kegalla District.</i>			
16	Dolosbage to Rambukkana .. ..	2 60	
17	Kegalla to Polgahawela .. ..	7 10	
Total Maintenance of Roads .. ..		3,230 14	
<b>Maintenance of Buildings.</b>			
<i>For Maintenance of Government Buildings and Works, exclusive of Police and Hospital Buildings, expenditure on each not to exceed Rs. 2,000.</i>			
18	Eastern Province .. ..	216 26	
19	Supplying materials for the Mahara jail .. ..	6,340 7	
<i>For Maintenance of Government Hospitals and Dispensaries.</i>			
20	Eastern Province .. ..	369 79	
Total Maintenance of Buildings .. ..		6,926 12	
<b>Special Repairs to Buildings.</b>			
<i>Northern Province.</i>			
21	Assistant Government Agent's quarters, Mannar .. ..	350 30	
<i>Eastern Province.</i>			
22	For repairs and improvements to Office Assistant's quarters, Batticaloa ..	1,758 19	
<i>North-Western Province.</i>			
23	For repairs to model stores, Kalpitiya .. ..	211 66	
Total Special Repairs to Buildings .. ..		2,320 15	
Carried forward ..		12,476 41	802,745 38

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT— <i>contd.</i>		Rs. c.	Rs. c.
Brought forward ..		12,476 41	802,745 38
<b>Additions to Buildings.</b>			
1	Certain improvements to Mahara jail ..	1,117 6	
Total Addition to Buildings ..		1,117 6	
<b>Miscellaneous.</b>			
<i>Administration.</i>			
2	Acquisition of lands and buildings, miscellaneous small lots ..	172 27	
3	Transport charges, Public Works Department ..	19,264 10	
4	Miscellaneous minor works ..	289 8	
<i>Particular Works.</i>			
5	Maintenance of waterworks, Diyatalawa Camp ..	36 12	
Total Miscellaneous ..		19,761 57	
Total Public Works Annually Recurrent ..		—	33,355 4
No. 41.—IRRIGATION ANNUALLY RECURRENT.			
<b>Maintenance.</b>			
<i>(a) Major Works.</i>			
<i>Western Province : Colombo District.</i>			
6	Southern sluice of Boralesgamuwa tank ..	859 46	
<i>Kalutara District.</i>			
7	Repairs to Nikatu-ela sluice ..	47 1	
<i>Northern Province : Mannar District.</i>			
8	Giant's tank ..	1,496 12	
<i>Southern Province : Matara District.</i>			
9	For renewing the roof, Guardian's bungalow at Ellawala ..	399 44	
10	New sluice door for Kekandura tank ..	109 80	
<i>Hambantota District.</i>			
11	Western high level sluice, Tissa, Kirinda-oya works ..	222 1	
<i>Eastern Province : Batticaloa District.</i>			
12	Chadayantalawa scheme, including Chadayantalawa and Viragoda tanks	188 16	
13	Divulana tank ..		
14	Maha-oya tank ..		
15	Pullumalai ..		
16	Rotawewa ..		
17	Tempitiya ..		
18	Tumpankeni tank ..		
19	Extricating the Government property from the <i>débris</i> of irrigation bungalow, Kalmunai ..		
20	Repairs to bund of Kadukkamunai tank damaged by cyclone ..		
21	Mosquito room in Rugam bungalow ..		
22	Urgent repairs to Chadayantalawa scheme ..	19 0	
		501 50	
		329 90	
		127 84	
<i>Trincomalee District.</i>			
23	Kanthalai ..	328 72	
24	Andankulam ..	53 2	
25	Illakantai tank ..		
26	Periyakulam ..		
27	Repairs to Illakantai tank ..		
28	Clearing fallen timber in, and repairing damage to, roads joining irrigation works in South Division, Eastern Province ..		
		439 99	
		407 93	
<i>North-Western Province : Kurunegala District.</i>			
29	For clearing jungle along irrigation channel, Magallewewa ..	268 78	
30	Maintenance of sluices for Tambagalla and Uyangalla channels, Deduru-oya works ..	310 25	
<i>Puttalam District.</i>			
31	For urgent repairs to bund, Maha Uswewa ..	39 60	
<i>North-Central Province.</i>			
32	Mahamadawachchiya tank repairs ..	437 10	
Carried forward ..		6,585 63	836,100 43

No. 41.—IRRIGATION ANNUALLY RECURRENT— <i>contd.</i>		Rs. c.	Rs. c.
Brought forward ..		6,585 63	836,100 42
<b>Maintenance—<i>contd.</i></b>			
(a) <i>Major Works—contd.</i>			
<i>Province of Uva.</i>			
1	Supply of planks for Gala-oya west channel ..	82 46	
2	Taldena-ela repairs .. ..	182 51	
3	Kendala-ela repairs .. ..	404 37	
4	Buttala-ela .. ..	147 84	
5	Yatala-ela repairs .. ..	91 80	
6	Sudupanawila-ela repairs .. ..	139 57	
<i>Province of Sabaragamuwa.</i>			
7	Kitulbokke, for clearing channel .. ..	110 7	
<i>Special.</i>			
8	Repairs to guardian's bungalow, Rugam tank .. ..	150 0	
9	Erection of a mosquitó room at Chadáyantalawa .. ..	199 0	
10	Semi-permanent quarters for Irrigation Sub-Inspector, Kalmunai .. ..	282 28	
11	Repairs to quarters of Irrigation Sub-Inspector, Bibile, in Uva .. ..	683 54	
<i>General.</i>			
	Walawe works .. ..	51 60	
Total Irrigation Annually Recurrent ..		—	9,110 67
No. 42.—PUBLIC WORKS EXTRAORDINARY.			
<b>New Works and Buildings.</b>			
<i>Western Province.</i>			
	Residence for the Assistant Government Agent, Kalutara (balance) ..	3,116 35	
14	For improvements to Infectious Diseases Hospital, Kanatta ..	10 80	
15	Quarters for nursing sisters of the pauper hospital at Ragama ..	5,000 0	
16	Two railway sidings near Customs warehouses at Koehchikada ..	5,613 68	
17	Construction of a special warehouse for manure at Koehchikada ..	25,171 12	
<i>Central Province.</i>			
18	Museum, Royal Botanic Gardens, Peradeniya (balance) ..	898 81	
<i>Northern Province.</i>			
19	For the erection of a disinfecting chamber at Kayts ..	1,539 12	
20	For the erection of a type petrol magazine at Jaffna ..	714 97	
<i>To Chairman, Provincial Road Committee, Jaffna.</i>			
21	Construction of new resthouses near railway stations (re-vote) ..	7,386 65	
<i>Southern Province.</i>			
22	For erecting a mortuary at Galle (Government grant) ..	720 77	
23	For erecting a petrol magazine, Galle ..	639 16	
<i>Eastern Province.</i>			
24	For building a recess office for the Survey Department, Batticaloa ..	2,202 29	
25	For a petrol magazine, Batticaloa .. ..	494 55	
26	For a petrol magazine, Trincomalee .. ..	505 89	
27	Temporary wards, Kalmunai hospital .. ..	1,339 50	
28	Quarters for the Fiscal's marshal at Kalmunai .. ..	839 67	
<i>North-Western Province.</i>			
29	New workshop, Public Works Department yard, Kurunegala ..	161 93	
<i>North-Central Province.</i>			
30	For building a petrol magazine at Anuradhapura .. ..	549 12	
<i>Province of Sabaragamuwa</i>			
31	Post and telegraph office, Kegalla (re-vote) .. ..	1,087 72	
Total New Works and Buildings ..		57,992 10	
Carried forward ..		57,992 10	845,211 9

No. 42.—PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>	Rs. c.	Rs. c.
Brought forward ..	57,992 10	845,211 9
<b>Alterations and Additions to Buildings.</b>		
<i>Western Province.</i>		
1 Admirals and racks for the Government Stores ..	2 17	
2 For extension at the Treasury ..	6 44	
3 Permanent ward, Mahara jail ..	3,062 87	
4 For supplying boilers for Borella Convict Hospital ..	62 54	
5 Store at passenger jetty, Colombo ..	295 84	
6 Alterations to Kent House, Director of Public Instruction's Office ..	705 68	
7 Improvements to Hulftsdorp jail ..	2,080 43	
8 Conversion of old Police Court buildings at Kalutara into a Land Registry Office ..	1,474 49	
9 Kitchens for Maradana police barracks ..	4,701 19	
10 Electric light and fan installation, Kent House, Darley road ..	1,144 20	
11 Improvements to Controller of Revenue's Office ..	898 11	
<i>Central Province.</i>		
12 Land Registry Office, Kandy ..	818 65	
13 For a temporary ward, Teldeniya hospital ..	268 91	
14 For a temporary ward, Matale hospital ..	4,406 81	
15 For a wire fence to the Medical Officer's quarters, Nuwara Eliya ..	48 37	
16 Re-arrangement of electric light installation at the King's Pavilion, Kandy ..	2,333 82	
17 Repairs to cattle shed, Experiment Station, Peradeniya ..	722 61	
<i>Northern Province.</i>		
18 For fencing Police Magistrate's quarters at Chavakachcheri ..	197 87	
<i>Southern Province.</i>		
19 Additional Customs warehouse at Hambantota ..	349 41	
<i>Eastern Province.</i>		
20 Batticaloa Kachcheri (re-vote) ..	1,824 14	
21 For completing additions and alterations to Land Registrar's Office, Kachcheri, Batticaloa ..	1,620 82	
<i>North-Western Province.</i>		
22 Additions and alterations to Kurunegala Kachcheri (balance) ..	5,225 53	
23 Conversion of resthouse, Kurunegala, into a post office (re-vote) ..	3,862 72	
24 Converting the old jail, Kurunegala, into offices (balance) ..	442 91	
25 For police barracks, Ambanpola ..	528 95	
26 For erecting record presses at Chilaw Kachcheri ..	80 75	
27 For building a temporary ward for Chilaw hospital ..	928 60	
28 For conversion of Puttalam jail into a police station ..	26 40	
<i>Province of Uva.</i>		
29 For temporary ward and latrine, Lunugala hospital ..	734 70	
30 Temporary ward to Buttala hospital ..	710 80	
31 Improvements to survey bungalow, Diyatalawa ..	1,082 30	
<i>Province of Sabaragamuwa.</i>		
32 For wire fence, Medical Officer's quarters and dispensary, Godakawela ..	70 3	
33 For certain additions to Karawanella hospital ..	2,903 21	
34 Extension of Ratnapura hospital ..	876 35	
Total Alterations and Additions to Buildings ..	44,498 62	
<b>New Roads.</b>		
<i>Central Province.</i>		
35 Nugawela-Ulapane road (Government moiety) ..	117 0	
<i>To Chairman, Provincial Road Committee, Kandy.</i>		
36 Vedehette-Le Vallon road ..	4,618 92	
<i>North-Western Province.</i>		
37 Alawwa-Dampelessa road (on account) ..	2,502 8	
38 Vilakatupota-Ganewatta on to Hiripitiya (re-vote) ..	2,699 45	
39 For construction of approach roads to salt kottus ..	518 44	
<i>Province of Uva.</i>		
40 Completion of Bibile-Medagama-Muppane road ..	32,104 53	
<i>To Chairman, Provincial Road Committee.</i>		
41 Buttala-Okkampitiya road ..	5,854 63	
Total New Roads ..	48,415 5	
Carried forward ..	150,905 77	845,211 9

No. 42.—PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>		Rs. c.	Rs. c.
Brought forward ..		150,905 77	845,211 9
<b>Additions and Improvements to Roads.</b>			
<i>Western Province.</i>			
1	Improvements to road from Grandpass to 34th mile, Kandy road ..	9,916 71	
<i>Central Province.</i>			
2	Improvements to Haragama-Kurunduoya road ..	291 0	
3	Improvements to the zig-zag, 11th mile, Katugastota-Madulkele road ..	309 50	
4	Retaining wall and 8 feet span culvert, Tawalantenna-Watagoda road ..	1,100 20	
5	Improvements to the road from Oonangalla and Madulkele estates to Katugastota-Madulkele road ..	78 75	
<i>Northern Province.</i>			
6	Mankulam-Mullaittivu road (new trace) ..	4 82	
<i>Southern Province.</i>			
7	Hakmana-Tangalla road ..	1,777 39	
8	Improvements to Tangalla-Hambantota road ..	3,895 40	
<i>To Chairman, Provincial Road Committee.</i>			
9	Grant in aid of repairs and improvements to minor roads in Omatta district ..	2,991 0	
<i>Eastern Province.</i>			
10	Trincomalee-Anuradhapura road (on account) ..	10,768 16	
<i>North-Western Province.</i>			
11	Kurunegala-Galagedara road ..	1,231 69	
12	Padeniya-Siyambalagama road ..	908 61	
<i>Province of Uva.</i>			
13	Badulla-Lunugala road ..	93 66	
14	Improvements to road between Badulla and Lunugala (balance) ..	2,362 70	
15	Muppana-Pottuvil road (balance) ..	1,977 77	
16	For the road from Badulla to boundary of Eastern Province ..	850 33	
<i>Province of Sabaragamuwa.</i>			
17	Ellearawa-Pinnawala road (Government grant) ..	1,169 20	
Total Additions and Improvements to Roads ..		39,726 89	
<b>New Bridges.</b>			
<i>Southern Province.</i>			
18	For erecting a new bridge over the Nil-ganga at Matara ..	405 72	
Total New Bridges ..		405 72	
<b>Repair of Bridges.</b>			
<i>Central Province.</i>			
19	For iron bridge, Norwood-Dikoya road ..	1,867 38	
20	For renewing Bowagamuwa bridge, 1st mile, Nawalapitiya road ..	9,013 41	
<i>Province of Sabaragamuwa.</i>			
21	For renewing the platform on the Maha-oya bridge on the 2nd mile, Polgahawela road ..	633 46	
Total Repair of Bridges ..		11,514 25	
<b>Lands and Buildings to be acquired.</b>			
<i>Western Province.</i>			
22	Acquisition of lands, small blocks, Western Province ..	921 24	
Total Lands and Buildings to be acquired ..		921 24	
Carried forward ..		203,473 87	845,211 9

No. 42.—PUBLIC WORKS EXTRAORDINARY— <i>contd.</i>		Rs. c.	Rs. c.
Brought forward ..		203,473 87	845,211 9
<b>Miscellaneous.</b>			
<i>Western Province.</i>			
1	For framing and glazing the Sigiriya frescoes at Colombo Museum ..	610 22	
2	For building 20 feet span bridge, 11th mile, Nagoda-Neboda road ..	1,300 47	
3	Royal coat of arms for courts of Judges of Supreme Court ..	688 16	
4	Alterations to hydrants, General Post Office ..	138 3	
5	Outlet for drainage of Temple Villa, Colombo, &c., re improvements to grounds of Medical College ..	287 64	
<i>Central Province.</i>			
6	For water supply, Teldeniya hospital ..	1,125 27	
7	For adjusting storm damages, Nanu-oya road ..	2,810 21	
8	Government moiety of cost of drains along Uda Pussellawa road ..	181 54	
<i>To Government Agent.</i>			
9	Wells and small village works ..	735 57	
<i>Southern Province.</i>			
10	Borings in connection with Tangalla water supply ..	902 64	
11	Improvements of drainage of Matara jail ..	1,363 75	
<i>To Government Agent.</i>			
12	Wells and small village works ..	1,350 2	
<i>Eastern Province.</i>			
13	For surveying the road from Vavunativu to Sammanturai ..	244 16	
14	For surveys and borings for water supply, Batticaloa ..	239 53	
15	Grant to Provincial Road Committees to repair resthouses damaged by cyclone ..	1,481 87	
16	Acquisition of land for the improvement of the Coast road from Muttur to Kiniyai ..	338 63	
<i>North-Western Province.</i>			
17	Channel for draining western saltern, Puttalam ..	298 27	
<i>Province of Uva.</i>			
18	For water supply, Diyatalawa ..	1,201 41	
19	Culverts at Diyatalawa Camp ..	1,294 96	
20	Water supply, Badulla hospital ..	2,416 51	
<i>General.</i>			
21	Two steam rollers ..	535 22	
22	Preservation of grave stones of Dutch officials lying in the graveyard of Wolfendahl Church, Colombo ..	550 0	
23	Improvements to chimney of incinerator at General Hospital, Colombo ..	402 37	
Total Miscellaneous ..		20,496 45	
Total Public Works Extraordinary ..		—	223,970 32
No. 43.—IRRIGATION EXTRAORDINARY.			
<b>Construction.</b>			
<i>Northern Province.</i>			
24	Repairs to Mamadu tank ..	522 69	
<i>Southern Province.</i>			
25	Improvement on left bank, Kirinde-oya scheme ..	897 92	
26	Constructing a masonry head sluice at Debarawewa, Kirinde-oya scheme ..	656 95	
27	Walawe works, repairing distributing sluices and building two regulators ..	29 0	
28	Walawe works, regulator across main channel ..	137 49	
<i>Eastern Province.</i>			
29	Sluices and regulators on Urikkai channel, Sakamam scheme ..	334 77	
30	Restoration of Dampalawinne village tank ..	299 79	
<i>North-Western Province.</i>			
31	Opening a branch channel, Maha Uswewa ..	424 89	
32	Improvements to Tinipitiwewa ..	493 76	
Carried forward ..		3,797 26	1,069,181 41

No. 43.—IRRIGATION EXTRAORDINARY— <i>contd.</i>		Rs. c.	Rs. c.
Brought forward ..		3,797 26	1,069,181 41
<b>Construction—<i>contd.</i></b>			
<i>North-Central Province.</i>			
1	Restoration of tank, Nachchaduwa scheme ..	17,993 28	
2	Sangilikandarawa restoration ..	300 42	
3	Compensation for land, Maha Illupallama ..	80 0	
4	Completion of Nachchaduwa tank ..	4,716 12	
5	Improvements to Nuwarawewa tank ..	2,323 75	
6	Construction of distributing gates, Tissawewa ..	451 33	
7	Extension of high level main channel, Nachchaduwa tank ..	24,385 64	
Total Construction ..		54,047 80	
Total Irrigation Extraordinary ..		—	54,047 80
No. 44.—RAILWAY DEPARTMENT: NEW CONSTRUCTION.			
<b>Special Expenditure.</b>			
<i>Capital Charges.</i>			
8	Provision of lamps at level crossing gates ..	14 41	
9	New wagon weighbridge for Wharf ..	455 60	
<i>Special.</i>			
10	Improvements to Polgahawela station ..	1,297 45	
<i>Rolling Stock.</i>			
11	Ironwork for bogie stock built in 1906 ..	9,923 9	
12	Six bogie low-side wagons for Way and Works Department ..	4,993 31	
13	Improvements in connection with slips and washaways ..	870 40	
14	Improvements to permanent way between Kadugannawa and Nawalapitiya ..	18,874 91	
15	Building four upstairs bungalows for foreman platelayers, Northern Line ..	33,381 50	
16	Improvements to permanent way between Kadugannawa Incline, Nawalapitiya, and Bandarawela ..	113,211 85	
17	Improvements to permanent way between Nanu-oya and Nuwara Eliya ..	7,891 48	
18	Overline bridge at Rambukkana station ..	9,436 80	
19	Repairs to Arasanwewa for the supply of water to the Northern Railway at Galgamuwa ..	755 82	
20	Kadugannawa Incline deviation (remuneration to Engineer, Way and Works) ..	1,000 0	
21	Passara Railway Survey ..	47,762 80	
Total Special Expenditure ..		249,869 42	
Total Railway Department: New Construction ..		—	249,869 42
No. 45.—PUBLIC WORKS EXTRAORDINARY CHARGED TO REVENUE PENDING RAISING OF LOAN.			
22	Harbour Construction ..	1,580,627 23	
23	Railway Construction ..	137,073 44	
24	Irrigation Construction ..	155,209 11	
25	Stations Extensions ..	737,257 92	
26	Ratnapura Railway Survey ..	2,852 27	
27	Mannar Railway Survey ..	407 13	
Total Public Works Extraordinary charged to Revenue pending raising of Loan ..		—	2,613,427 10
Grand Total ..		—	3,986,525 73

Passed in Council the Sixteenth day of September, One thousand Nine hundred and Eight.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twenty-second day of September, One thousand Nine hundred and Eight.

HUGH CLIFFORD,  
Colonial Secretary.



## DRAFT ORDINANCES.

## MINUTE.

The following Draft of a proposed Ordinance is published for general information :—

An Ordinance to amend and consolidate the Law relating to Stamps.

Preamble.

WHEREAS it is expedient to amend and consolidate the law relating to stamps : Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows :

CHAPTER I.

*Preliminary.*

Short title.

1 This Ordinance may be cited as " The Stamp Ordinance, 190 " and shall come into operation on such date as the Governor in Executive Council, by Proclamation in the *Government Gazette*, shall appoint.

Repeal.

2 The Ordinances specified in schedule A are repealed to the extent specified in the fourth column thereof.

Definitions.

3 In this Ordinance, unless there is something repugnant in the subject or context—

(1) " Bank " includes a banking corporation or company.

(2) " Banker " includes a bank and any person acting as a banker.

(3) " Bill of lading " includes a " through bill of lading," but does not include a mate's receipt.

(4) " Bill of exchange " means a bill of exchange as defined by " The Bills of Exchange Act, 1882 " (45 and 46 Victoria, chapter 61), and any other document entitling or purporting to entitle any person whether named therein or not to payment by any other person of, or to draw upon any other person for, any sum of money.

(5) " Bill of exchange payable on demand " includes—

(a) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or 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 ;

(b) An order for the payment of any sum weekly, monthly, or at any other stated periods ; and

(c) A letter of credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn.

(6) " Broker's note " means the note sent by a broker or agent to his principal (except where such principal is acting as broker or agent for a principal) advising him of the sale or purchase of any stock or marketable security.

(7) " Chargeable " means, as applied to an instrument executed or first executed after the commencement of this Ordinance, chargeable under this Ordinance, and as applied to any other instrument chargeable under the law in force in Ceylon when such instrument was executed or where several persons executed the instrument at different times first executed.

(8) " Cheque " means a bill of exchange drawn on a specified bank and not expressed to be payable otherwise than on demand.

(9) " Commissioner " means the Commissioner of Stamps.

(10) " Conveyance " includes a conveyance on sale and every instrument by which property, whether movable or immovable, or any interest or estate in any property, is transferred *inter vivos*, and which is not otherwise specifically provided for under this Ordinance.

(11) "Duly stamped" as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount, and that such stamp has been affixed and cancelled according to the law for the time being in force in Ceylon.

(12) "Executed" and "execution," used with reference to instruments, mean "signed" and "signature."

(13) "Government Agent" includes any Assistant Government Agent.

(14) "Impressed stamp" includes—

- (a) Labels affixed and impressed by the proper officer; and
- (b) Stamps embossed or engraved on stamped paper.

(15) "Instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished, or recorded.

(16) "Money" as used in this Ordinance includes all sums, whether expressed in Ceylon, British, foreign, or colonial currency.

(17) "Person" includes any company, corporation, or society.

(18) "Policy of insurance" includes—

- (a) Any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event;
- (b) A life policy, and any policy insuring any person against accident or sickness, and any other personal insurance; and
- (c) Any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire insurance in respect of which, and of the previous renewal whereof (if any) there has not already been paid the stamp duty which would have been chargeable if the policy had originally been granted for a longer term than six months.

(19) "Policy of sea insurance" or "sea policy"—

(a) Means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle, or furniture of any ship or vessel, or upon any goods, merchandise, or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to, any ship or vessel; and

(b) Includes any insurance of goods, merchandise, or property for any transit which includes, not only a sea risk within the meaning of clause (a), but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance.

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise, or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods, merchandise, or property from any risk, loss, or damage, such agreement or engagement shall be deemed to be a contract for sea insurance.

(20) "Power of attorney" includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it.

(21) "Property" means movable as well as immovable property.

(22) "Promissory note" means a promissory note as defined by "The Bills of Exchange Act, 1882" (45 and 46 Victoria, chapter 61); it also includes a note promising 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.

(23) "Receipt" includes any note, memorandum, or writing—

(a) Whereby any money, or any bill of exchange, cheque, or promissory note is acknowledged to have been received; or

(b) Whereby any other movable property is acknowledged to have been received in satisfaction of a debt; or

(c) Whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged; or

(d) Which signifies or imports any such acknowledgment;

and whether the same is or is not signed with the name of any person; and

(24) "Settlement" means any non-testamentary disposition, in writing, of movable or immovable property made—

(a) In consideration of marriage;

(b) For the purpose of distributing the property of the settlor among his family or those for whom he desires to provide, or for the purpose of providing for some person dependent on him; or

(c) For any religious or charitable purpose;

and includes an agreement in writing to make such disposition.

(25) "Write," "written," and "writing" includes every mode in which words or figures can be expressed upon material.

## CHAPTER II.

### *Stamp Duties.*

#### *A.—Of the Liability of Instruments to Duty.*

Instruments chargeable with duty.

4 Subject to the provisions of this Ordinance and the exemptions contained in schedule B, the following instruments shall be chargeable with duty of the amount indicated in that schedule as the proper duty therefor respectively, that is to say:

(a) Every instrument mentioned in that schedule which, not having been previously executed by any person, is executed in Ceylon;

(b) Every bill of exchange, cheque, or promissory note drawn or made out of Ceylon and accepted or paid, or presented for acceptance or payment, or endorsed, transferred, or otherwise negotiated in Ceylon; and

(c) Every instrument other than a bill of exchange, cheque, or promissory note mentioned in that schedule, which, not having been previously executed by any person, is executed out of Ceylon relates to any property situate, or to any matter or thing done or to be done, in Ceylon and is received in Ceylon.

Provided that no duty shall be chargeable in respect of—

(1) Any instrument executed by, or on behalf of, or in favour of, the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;

(2) Any instrument for the sale, transfer, or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share, or property of or in any ship or vessel registered under "The Merchant Shipping Act, 1894."

Power of Governor to direct use of special stamps and to authorize banks to compound for stamps on cheques.

5 The Governor may, with the advice of the Executive Council, by a notification published in the *Government Gazette*—

(a) Require that special stamps, to be provided for the purpose, be used for particular instruments, and with the like advice and in like manner any such notification to alter or repeal; and it shall not be lawful for any person to use stamps other than the special stamps so provided for such particular instruments.

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

Instruments relating to several distinct matters.

6 Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Ordinance.

Other Ordinances saved.

7 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 of which are not hereby expressly repealed or altered. Provided that whenever it is enacted by any Ordinance that stamp duty shall be chargeable on the issue of any license, such license shall be issued in foil and counterfoil, and the stamp denoting the amount of duty payable shall be affixed to the counterfoil, any provision in such Ordinance to the contrary notwithstanding.

B.—Of Stamps and the mode of using them.

Duties how to be paid.

8 (1) Except as otherwise expressly provided in this Ordinance, all duties with which any instruments are chargeable shall be paid, and such payment shall be indicated on such instruments, by means of stamps :

(a) According to the provisions herein contained; or

(b) When no such provision is applicable thereto, as the Governor in Executive Council may by rule direct.

(2) The rules made under sub-section (1) may, among other matters, regulate—

(a) In the case of each kind of instrument, the description of stamps which may be used;

(b) In the case of instruments stamped with impressed stamps, the number of stamps which may be used.

Cancellation of adhesive stamps.

9 An instrument is not to be deemed duly stamped unless the stamp thereon be of not less than the proper amount of duty required by this Ordinance, and where the stamp used is an adhesive stamp, unless the person required by this Ordinance to cancel the stamp affixed to the instrument cancels the same by writing or marking in ink on or across the stamp his name or initials, or the name or initials of his firm or principal, together with the true date of his so writing or marking, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

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

Duty of notaries with regard to stamps on instruments attested by them, and of Government, and bank officials to examine instruments as regards stamps.

**10** (1) It shall be the duty of every notary public who shall attest any instrument for which adhesive stamps are used to state in his attestation the amount of the stamps affixed to such instrument, and to cancel the stamps thereon as directed by this Ordinance. Every notary public who shall attest any document without so stating the amount of such stamp, or shall fail to cancel the stamps as directed by this Ordinance, shall be guilty of an offence, and be liable on conviction to a fine not exceeding two hundred rupees. But no omission of such statement on the part of such notary shall affect the validity of such instrument.

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

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

**11** In any case in which any person is entitled or required to demand, receive, or obtain from any public officer in the service of His 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.

Instruments stamped with impressed or adhesive stamps how to be written.

**12** Every instrument written upon paper stamped with an impressed or adhesive stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument.

Denoting duty.

**13** Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Commissioner of Stamps for that purpose and on production of both the instruments, be denoted upon such first-mentioned instrument by endorsement under the hand of the Commissioner of Stamps, or in such other manner (if any) as the Governor in Executive Council may by rule prescribe.

Only one instrument to be on same stamp.

**14** No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written.

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby.

Instrument written contrary to section 12 or 14 deemed unstamped

**15** Every instrument written in contravention of section 12 or section 14 shall be deemed to be unstamped.

## C.—Of the Time of Stamping Instruments.

Instruments executed in Ceylon.

16 All instruments chargeable with duty and executed by any person in Ceylon shall be stamped before or at the time of execution.

Instruments other than bills, cheques, and notes executed out of Ceylon.

17 Subject to the provisions of section 43, every instrument chargeable with duty executed only out of Ceylon, and not being a bill of exchange, cheque, or promissory note, may be stamped within three months after it has been first received in Ceylon.

Bills, cheques and notes drawn out of Ceylon.

18 The first holder in Ceylon of any bill of exchange, cheque, or promissory note drawn or made out of Ceylon shall, before he presents the same for acceptance or payment, or endorses, transfers, or otherwise negotiates the same in Ceylon, affix thereto the proper stamp and cancel the same.

Provided that—

(a) If, at the time any such bill of exchange, cheque, or note comes into the hands of any holder thereof in Ceylon, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by section 9, and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Ordinance, such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled;

(b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp.

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

19 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.

## D.—Of Valuations for Duty.

Conversion.

20 Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of Ceylon, such duty shall be calculated on the value of such money in the currency of Ceylon according to the current rate of exchange on the day of the date of the instrument.

Stock and marketable securities how to be valued.

21 Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall be calculated on the value of such stock or security according to the average price or the value thereof on the day of the date of the instrument.

Effect of statement of rate of exchange or average price.

22 Where an instrument contains a statement of current rate of exchange, or average price as the case may require, and is stamped in accordance with such statement, it shall, so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped.

Instruments reserving interest.

23 Where interest is expressly made payable by the terms of an instrument, such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein.

How transfer in consideration of debt, or subject to future payments, &c., to be charged.

24 Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, such debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty. Provided that in the

case of a Fiscal's sale, the duty shall be calculated on the consideration expressed for the transfer.

*Explanation.*—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale: Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from the duty payable on the transfer the amount of any duty already paid in respect of the mortgage.

*Illustrations.*

- (1) A owes B Rs. 1,000. A sells a property to B, the consideration being Rs. 500 and the release of the previous debt of Rs. 1,000. Stamp duty is payable on Rs. 1,500.
- (2) A sells a property to B for Rs. 500, which is subject to a mortgage to C for Rs. 1,000 and unpaid interest Rs. 200. Stamp duty is payable on Rs. 1,700.
- (3) A mortgages a house of the value of Rs. 10,000 to B for Rs. 5,000. B afterwards buys the house from A. Stamp duty is payable on Rs. 10,000 less the amount of stamp duty already paid for the mortgage.

Valuation in case of annuity, &c.

25 Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be, shall, for the purposes of this Ordinance, be deemed to be—

(a) Where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained, such total amount;

(b) Where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance, the total amount which, according to the terms of such instrument or conveyance, will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due; and

(c) Where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance, the maximum amount which will or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where value of subject-matter is indeterminate.

26 Where the amount or value of the subject-matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Ordinance) could not have been, ascertained at the date of its execution or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which, if stated in an instrument of the same description, the stamp actually used would, at the date of such execution, have been sufficient.

Provided that, where proceedings have been taken in respect of an instrument under section 31 or 44, the amount certified by the Commissioner of Stamps shall be deemed to be the stamp actually used at the date of execution.

Facts affecting duty to be set forth in instrument.

27 The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty, or the amount of the duty with which it is chargeable, shall be fully and truly set forth therein.

Directions as to duty in case of certain conveyances.

28 (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified.

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser, the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration for the sale by the original purchaser to the sub-purchaser.

(4) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof, contracts to sell the whole, or any part thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts, the conveyance of each part sold to a sub-purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub-purchaser, without regard to the amount or value of the original consideration; and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub-purchasers.

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee.

(5) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller, or, where such duty would exceed five rupees, with a duty of five rupees.

E.—*Duty by whom payable.*

Duties by whom payable.

29 In the absence of an agreement to the contrary, the expense of providing the proper stamp shall be borne—

(a) In the case of any of the following instruments, namely:

Administration bond,  
 Agreement to mortgage,  
 Bill of exchange,  
 Bond,  
 Bottomry bond,  
 Debenture,  
 Further charge,  
 Indemnity bond,  
 Mortgage bond,  
 Promissory note,  
 Release,  
 Respondentia bond,  
 Security bond or mortgage bond,  
 Settlement,  
 Transfer of shares in an incorporated company or other body corporate,  
 Transfer of debentures, being marketable securities, whether the debenture is liable to duty or not,  
 Transfer of any interest secured by a bond, mortgage deed, or policy of insurance,

by the person drawing, making, or executing such instrument.



(b) In the case of a policy of insurance, by the person effecting the insurance.

(c) In the case of a conveyance, by the grantee; in the case of a lease or agreement to lease, by the lessee or intended lessee.

(d) In the case of a counterpart of a lease, by the lessor.

(e) In the case of an instrument of exchange, by the parties in equal shares.

Obligation to give receipt in certain cases.

30 Any person receiving any money amounting to twenty rupees or upwards, or any bill of exchange, cheque, or promissory note for an amount of twenty rupees or upwards, or receiving in satisfaction or part satisfaction of a debt any movable property amounting to twenty rupees or upwards in value, shall, on demand by the person paying or delivering such money, bill, cheque, note, or property, give a duly stamped receipt for the same.

### CHAPTER III.

#### *Adjudication as to Stamps.*

Adjudication as to proper stamp.

31 (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Commissioner of Stamps, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding five rupees and not less than fifty cents) as the Commissioner of Stamps may in each case direct, the Commissioner of Stamps shall determine the duty (if any) with which in his judgment the instrument is chargeable.

(2) For this purpose the Commissioner of Stamps may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly.

Provided that—

(a) No evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in any inquiry as to the duty with which the instrument to which it relates is chargeable; and

(b) Every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates is chargeable, be relieved from any penalty which he may have incurred under this Ordinance by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

Certificate by Commissioner of Stamps.

32 (1) When an instrument brought to the Commissioner of Stamps under section 31 is in his opinion one of a description chargeable with duty, and—

(a) The Commissioner of Stamps determines that it is already fully stamped; or

(b) The duty determined by the Commissioner of Stamps under section 31, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid;

the Commissioner of Stamps shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid.

(2) When such instrument is in his opinion not chargeable with duty, the Commissioner of Stamps shall certify in manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and if chargeable with duty shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped.

Provided that nothing in this section shall authorize the Commissioner of Stamps to endorse—

(a) Any instrument executed or first executed in Ceylon and brought to him after the expiration of one month from the date of its execution or first execution, as the case may be;

(b) Any instrument executed or first executed out of Ceylon and brought to him after the expiration of three months after it has been first received in Ceylon; or

(c) Any instrument chargeable with a duty of five cents, or any bill of exchange or promissory note, when brought to him after the drawing or execution thereof, on paper not duly stamped.

Appeals to  
Supreme Court.

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

#### CHAPTER IV.

##### *Instruments not duly Stamped.*

Power to  
public officers  
other than  
police officers  
to compound  
instruments.

34 Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument chargeable in his opinion with duty is produced or comes in the performance of his functions, shall, if it appears to him that such instrument is not duly stamped, impound the same.

Duty of public  
officers to  
examine  
instruments.

35 (1) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in Ceylon when such instrument was executed or first executed.

Provided that nothing herein contained shall be deemed to require any Magistrate or Judge of a criminal court to examine or impound, if he does not think fit so to do, any instrument coming before him in the course of any proceeding.

(2) For the purposes of this section, in cases of doubt the Governor in Executive Council may determine—

(a) What offices shall be deemed to be public offices; and

(b) Who shall be deemed to be persons in charge of public offices.

Special  
provision as to  
unstamped  
receipts.

36 Where any receipt chargeable with a duty of five cents is tendered to or produced before any officer unstamped in the course of the audit of any public accounts, such officer may in his discretion, instead of impounding the instrument, require a duly stamped receipt to be substituted therefor.

Instruments  
not duly  
stamped  
inadmissible in  
evidence, &c.

37 No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence, or shall be acted upon, registered, or authenticated by any such person or by any public officer, unless such instrument is duly stamped.

Provided that—

(a) Any such instrument not being an instrument chargeable with a duty of five cents only or a bill of exchange or promissory note shall, subject to all just exceptions, be admitted in evidence on payment of the duty with which the same is chargeable, or, in the case of an instrument insufficiently stamped, of the amount required to make up such duty, together with a penalty of five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion.

(b) Where any person from whom a stamped receipt could have been demanded has given an unstamped receipt, and such receipt if stamped would be admissible in evidence against him, then such receipt shall be admitted in evidence against him on payment of a penalty of one rupee by the person tendering it.

(c) Where a contract or agreement of any kind is effected by correspondence consisting of two or more letters, and any one of the letters bears the proper stamp, the contract or agreement shall be deemed to be duly stamped.

(d) Nothing herein contained shall prevent the admission of any instrument in any court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Commissioner of Stamps as provided by section 32 or any other provision of this Ordinance.

Admission of  
instruments  
where not to be  
questioned

**38** (1) Where an instrument has been admitted in evidence, such admission shall not, except as provided in sub-section (2), be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped.

(2) (a) When any court in the exercise of its civil jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp or upon payment of duty and a penalty under section 37, and the proceedings in which such order is made comes before the Supreme Court by way of appeal, the Supreme Court may, of its own motion or on the application of the Commissioner of Stamps, take such order into consideration.

(b) If such court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 37, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

(c) When any declaration has been recorded under sub-section 2 (b), the court recording the same shall send a copy thereof to the Commissioner of Stamps, and, where the instrument to which it relates has been impounded or is otherwise in the possession of such court, shall also send him such instrument.

(d) The Commissioner of Stamps may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 45, or in section 46, prosecute any person for any offence against the Stamp Law which the Commissioner of Stamps considers him to have committed in respect of such instrument.

Provided that—

(1) No such prosecution shall be instituted where the amount (including duty and penalty) which, according to the determination of such court, was payable in respect of the instrument under section 37 is paid to the Commissioner, unless he thinks that the offence was committed with an intention of evading payment of the proper duty.

(2) Except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 45.

Admission of improperly stamped instrument.

**39** The Governor in Executive Council may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may, on payment of the duty with which the same is chargeable, be certified to be duly stamped, and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution.

Instruments impounded how dealt with.

**40** (1) When the person impounding an instrument under sections 34 and 35 has by law or consent of parties authority to receive evidence, and admits such instrument in evidence upon payment of a penalty as provided by section 37 or of duty as provided by section 39, he shall send to the Commissioner of Stamps for collection an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Commissioner of Stamps or to such person as he may appoint in this behalf.

(2) In every other case the person so impounding an instrument shall send it in original to the Commissioner of Stamps.

Commissioner's power to refund penalty paid under section 40, sub-section (1).

**41** (1) When a copy of an instrument is sent to the Commissioner of Stamps under section 40, sub-section (1), he may, if the penalty exceeds twenty rupees, upon application made to him in this behalf, or if no application is made, with the consent of the Governor, refund any portion of the penalty in excess of twenty rupees which has been paid in respect of such instrument.

(2) When such instrument has been impounded only because it has been written in contravention of section 12 or section 14, the Commissioner may refund the whole penalty so paid.

Commissioner's power to stamp instruments impounded.

**42** (1) When the Commissioner impounds any instrument under sections 34 and 35 or receives any instrument sent to him under section 40, sub-section (2), not being an instrument chargeable with a duty of five cents only, or a bill of exchange or promissory note, he shall adopt the following procedure :

(a) If he is of opinion that such instrument is duly stamped or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be.

(b) If he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of five rupees ; or, if he thinks fit, with a penalty up to ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of five rupees.

Provided that, when such instrument has been impounded only because it has been written in contravention of section 12 or section 14, the Commissioner may, if he thinks fit, remit the whole penalty prescribed by this section.

(2) Every certificate under clause (a) of sub-section (1) shall, for the purposes of this Ordinance, be conclusive evidence of the matters stated therein.

(3) Where any instrument has been sent to the Commissioner of Stamps under section 40, sub-section (2), the Commissioner shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Letters and powers of attorney and proxies to proctors executed.

**43** Every letter or power of attorney or appointment of a proctor executed out of this Colony, and which, according to the provisions of this Ordinance, requires to be stamped before it can be used in this Colony, shall be sent or taken to

the Commissioner before it shall be used (together with the amount of duty to which the same is liable) by the person or persons to whom the same is directed, and the Commissioner shall thereupon affix to or impress upon such instrument a stamp of the proper amount of such duty, and shall cancel the said stamp in the manner directed by this Ordinance, and every such instrument so stamped shall have the like force and validity in law as if it had been duly stamped when the same was executed.

Instruments unduly stamped by accident.

44 If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of five cents only or a bill of exchange or promissory note, is produced by any person of his own motion before the Commissioner of Stamps within one year from the date of its execution or first execution, and such person brings to the notice of the Commissioner of Stamps the fact that such instrument is not duly stamped and offers to pay to the Commissioner of Stamps the amount of the proper duty or the amount required to make up the same, and the Commissioner of Stamps is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake, or urgent necessity, he may, instead of proceeding under sections 34, 35, and 42, receive such amount and proceed as next hereinafter prescribed.

Endorsement of instruments on which duty has been paid under sections 37, 42, or 44.

45 (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 37, section 42, or section 44, the person admitting such instrument in evidence to the Commissioner of Stamps, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct.

Provided that—

(a) No instrument which has been admitted in evidence upon payment of duty and a penalty under section 37 shall be so delivered before the expiration of one month from the date of such impounding, or if the Commissioner has certified that its further detention is necessary and has not cancelled such certificate;

(b) Nothing in this section shall affect "The Civil Procedure Code, 1889," section 116, proviso 2.

Prosecution of offence against stamp law.

46 The taking of proceedings or the payment of a penalty under this chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the stamp law in respect of such instrument.

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Commissioner of Stamps that the offence was committed with an intention of evading payment of the proper duty.

Persons paying duty or penalty may recover same in certain cases.

47 (1) When any duty or penalty has been paid under section 37, section 42, or section 44 by any person in respect of an instrument, and, by agreement or under the provisions of section 29 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Ordinance shall be conclusive evidence of the matters therein certified.

(3) Such amount may, if the court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence. If the court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable.

Power to  
Commissioner  
of Stamps to  
refund penalty  
or excess duty  
in certain  
cases.

48 (1) Where any penalty exceeding one hundred rupees is paid under section 37 or section 42, the Commissioner of Stamps may, with the consent of His Excellency the Governor, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Commissioner of Stamps, stamp duty in excess of that which is legally chargeable has been charged and paid under section 37 or section 42, the Commissioner of Stamps may, with the consent of the Governor, upon application in writing made within three months of the order charging the same, refund the excess.

Non-liability  
for loss of  
instruments  
sent under  
section 40.

49 (1) If any instrument sent to the Commissioner of Stamps under section 40, sub-section (2), is lost, destroyed, or damaged during transmission, the person sending the same shall not be liable for such loss, destruction, or damage.

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

Power of payer  
to stamp bills,  
promissory  
notes, and  
cheques  
received by him  
unstamped.

50 When any bill of exchange, promissory note, or cheque chargeable with the duty of five cents is presented for payment unstamped, the person to whom it is so presented may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note, or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note, or cheque shall, so far as respects the duty, be deemed good and valid.

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill, note, or cheque.

Recovery of  
penalty.

51 Any duty, penalty, and other sums required to be paid under this chapter may, on application made by an officer authorized on this behalf by the written order of the Commissioner, be recovered for the use of the Commissioner from the person liable to pay such duty, penalty, or other sums, as if it were a fine imposed under this Ordinance by any Police Magistrate having jurisdiction where that person may for the time being be resident; and such amount may be so recovered notwithstanding it may exceed the amount of fine which a Police Magistrate may in his ordinary jurisdiction impose.

*Allowances for Stamps in certain Cases.*

Allowances for  
spoiled stamps.

52 Subject to such rules as may be made by the Governor, with the advice of the Executive Council, as to the evidence to be required, or the inquiry to be made, the Commissioner of Stamps may, on application made within the period prescribed in section 53, and if he is satisfied as to the facts, make allowance for stamps spoiled in the cases hereinafter mentioned, namely:

(a) The stamp on any paper inadvertently and undesignedly spoiled, obliterated, or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;

(b) The stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto;

(c) In the case of bills of exchange, cheques, or promissory notes—

(1) The stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance; provided that the paper on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon;

(2) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands;

(3) The stamp used or intended to be used for any bill of exchange, cheque, or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee; provided that another completed and duly stamped bill of exchange, cheque, or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid, with the spoiled bill, cheque, or note;

(d) The stamp used for an instrument executed by any party thereto which—

(1) Has been afterwards found to be absolutely void in law from the beginning;

(2) Has been afterwards found unfit by reason of any error or mistake therein for the purpose originally intended;

(3) By reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed;

(4) For want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended;

(5) By reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose;

(6) Becomes useless in consequence of the transaction intended to be thereby effected, being effected by some other instrument between the same parties and bearing a stamp of not less value;

(7) Is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value;

(8) Is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped.

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled.

*Explanation.*—The certificate of the Commissioner of Stamps under section 32 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

Application for relief under section 52 when to be made.

53 The application for relief under section 52 shall be made within the following periods, that is to say:

(1) In the cases mentioned in clause (d) (5), within two months of the date of the instrument;

(2) In the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled;

(3) In the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed.

Provided that—

(a) When the spoiled instrument has been for sufficient reasons sent out of Ceylon, the application may be made within six months after it has been received back in Ceylon;

(b) When, from unavoidable circumstances, any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, the application may be made within six months after the date of execution of the substituted instrument.

Allowance in case of printed forms no longer required by corporations.

54 The Commissioner of Stamps may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said company or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid.

Allowance for misused stamps.

55 (a) When any person has inadvertently used for an instrument chargeable with duty a stamp of a description other than that prescribed for such instrument by the rules made under this Ordinance, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty; or

(b) When any stamp used for an instrument has been inadvertently rendered useless under section 15, owing to such instrument having been written in contravention of the provisions of section 12;

the Commissioner may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless.

Allowance for spoiled or misused stamps how to be made.

56 In any case in which allowance is made for spoiled or misused stamps, the Commissioner of Stamps may give in lieu thereof—

(a) Other stamps of the same description and value; or

(b) If required and he thinks fit stamps of any other description to the same amount in value; or

(c) At his discretion, the same value in money, deducting five cents for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

57 When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner shall repay to such person the value of such stamp or stamps in money, deducting five cents for each rupee or portion of a rupee, upon such person delivering up the same to be cancelled, and proving to the Commissioner's satisfaction—

(a) That such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and

(b) That he has paid the full price thereof; and

(c) That they were so purchased within the period of six months next preceding the date on which they were so delivered.



Provided that, where the person is a licensed vendor of stamps, the Commissioner may, if he thinks fit, make the repayment of the sum actually paid by the vendor without any such deduction as aforesaid.

Allowance on renewal of certain debentures.

58 When any duly stamped debenture is renewed by the issue of a new debenture in the same terms, the Commissioner of Stamps shall, upon application made within one month, repay to the person issuing such debenture the value of the stamp on the original or on the new debenture, whichever shall be less.

Provided that the original debenture is produced before the Commissioner of Stamps and cancelled by him in such manner as the Governor in Executive Council may direct.

*Explanation.*—A debenture shall be deemed to be renewed in the same terms within the meaning of this section, notwithstanding the following changes:

- (a) The issue of two or more debentures in place of one original debenture, the total amount secured being the same;
- (b) The issue of one debenture in place of two or more original debentures, the total amount secured being the same;
- (c) The substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) The alteration of the rate of interest or the dates of payment thereof.

#### CHAPTER VI.

##### *Penal Provisions.*

Penalty for executing, &c., instruments not duly stamped.

59 (1) Any person—

(a) Drawing, making, issuing, endorsing, or transferring, or signing otherwise than as a witness, or presenting for acceptance or payment, or accepting, paying, or receiving payment of, or in any manner negotiating, any bill of exchange, cheque, or promissory note without the same being duly stamped; or

(b) Executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped; or

(c) Voting or attempting to vote under any proxy not duly stamped;

shall for every such offence be punishable with fine which may extend to five hundred rupees.

Provided that, where any penalty has been paid in respect of any instrument under section 37, or section 38 (b), or section 42, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a share warrant is issued without being duly stamped, the company issuing the same, and also every person who, at the time when it is issued, is the managing director or secretary or other principal officer of the company, shall be punishable with fine which may extend to five hundred rupees.

Penalty for failure to cancel adhesive stamp.

60 Any person required by section 9 to cancel an adhesive stamp, and failing to cancel such stamp in manner prescribed by that section, shall be punishable with fine which may extend to one hundred rupees.

Penalty for omission to comply with provisions of section 27.

61 Any person who, with intent to defraud the Government—

(a) Executes any instrument in which all the facts and circumstances required by section 27 to be set forth in such instrument are not fully and truly set forth; or

(b) Being employed or concerned in or about the preparation of any instrument neglects or omits fully and truly to set forth therein all such facts and circumstances; or

(c) Does any other act calculated to deprive the Government of any duty or penalty under this Ordinance—  
shall be punishable with fine which may extend to five thousand rupees.

Penalty for refusal to give receipt and for devices to evade duty on receipts.

62 Any person who—

(a) Being required under section 30 to give a receipt, refuses or neglects to give the same ; or

(b) With intent to defraud the Government of any duty, upon a payment of money or delivery of property amounting to twenty rupees or upwards in amount or value, gives a receipt for an amount or value less than twenty rupees, or separates or divides the money or property paid or delivered—

shall be punishable with fine which may extend to one hundred rupees.

Penalty for not making out policy or making one not duly stamped.

63 Any person who—

(a) Receives or takes credit for any premium or consideration for any contract of insurance and does not, within one month after receiving or taking credit for such premium or consideration, make out and execute a duly stamped policy of such insurance ; or

(b) Makes, executes, or delivers out any policy which is not duly stamped, or pays or allows in account or agrees to pay or allow in account any money upon, or in respect of, any such policy—

shall be punishable with fine which may extend to two hundred rupees.

Penalty for not drawing full number of bills or marine policies purporting to be in sets.

64 Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more, and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist, shall be punishable with fine which may extend to one thousand rupees.

Penalty for post dating bills and for other devices to defraud the revenue.

65 Any person who—

(a) With intent to defraud the Government of duty, draws, makes, or issues any bill of exchange or promissory note bearing a date subsequent to that on which such bill or note is actually drawn or made ; or

(b) Knowing that such bill or note has been so post dated, endorses, transfers, presents for acceptance or payment, or accepts, pays, or receives payment of such bill or note, or in any manner negotiates the same ; or

(c) With the like intent practises or is concerned in any act, contrivance, or device not specially provided for by this Ordinance or any other law for the time being in force—

shall be punishable with fine which may extend to one thousand rupees.

Institution and conduct of prosecutions.

66 No prosecution in respect of any offence punishable under this Ordinance or any Ordinance hereby repealed shall be instituted without the sanction of the Commissioner of Stamps.

Power of Commissioners to compound offences.

67 (1) The Commissioner of Stamps may stay any such prosecution or compound any such offence.

(2) The amount of any such composition shall be recoverable in the manner provided by section 51.

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

68 If any notary or other persons who shall be employed in or about the preparing of any instrument, 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 guilty of an offence, and be liable, for every such offence, to a fine not exceeding one thousand rupees.

## CHAPTER VII.

### *Probates and Letters of Administration.*

Duty on probates how ascertained.

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

(2) The property of a deceased person chargeable with stamp duty under part III. of schedule B hereto shall include any property, movable or immovable, taken as a *donatio mortis causa* made by any person dying on or after the commencement of this Ordinance, or taken under a disposition made by any person so dying purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, which shall not have been *bona fide* made twelve months before the death of the deceased or taken under any gift whenever made, of which property *bona fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him by contract or otherwise.

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

70 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 little stamp duty has been paid.

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

72 In any case wherein any former probate or 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.

73 Where proof is adduced to the satisfaction of the District Judge having jurisdiction in respect of the estate that any will has, owing to inadvertence or mistake, or any other cause, been proved, or that any letters of administration have been taken out on the same property in more than one court in the Colony, or more than once in any such court, or that letters of administration have been taken in such court, in ignorance of the existence of a will, requiring probate thereof, and that, by reason thereof, more than one stamp duty has been paid thereupon, the District Judge shall certify thereto, and the Commissioner shall, on the production of such certificate and, if need be, upon delivery to him of the useless probate or letters of administration to be cancelled, and on production of the valid probate or letters of administration, cancel such useless probate or letters of administration, and pay the value of the stamp, less five per centum thereon, to the person producing such certificate.

Penalty for not getting proper stamp affixed to probate.

74 Where too little duty shall have been paid, as in the 71st 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 incur and be liable to a penalty not exceeding two hundred rupees; and the Judge of the said court shall not transmit such instrument to the stamp office, to have the proper stamp affixed, until the said several penalties have been paid into court, nor shall the Commissioner cause the proper stamp to be affixed thereon, unless a certificate shall

be produced to him under the hand of such Judge that the said penalties have been paid. But, upon the production of such certificate, and upon receipt of the stamp duty to be paid on such probate or letters of administration, or upon the transmission to him by some Government Agent of the stamp duty to be paid thereon, the Commissioner shall cause the proper stamp to be affixed to such instrument, and cancel the same in the manner directed by this Ordinance, and return the instrument to the Judge by whom it was transmitted to him.

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

75 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 69th section of this Ordinance, such debts so paid being payable by law from the estate of the deceased, and amounting to such a sum as, being deducted from the value of the estate for or in respect of which the probate duty or duty on letters of administration shall have been assessed, shall reduce the duty to a less sum than was actually paid, and the District Judge shall certify thereto, the Commissioner shall, on production of such certificate, return the difference, deducting the discount of five per centum thereon, provided the said difference be claimed within three years after the date of the probate or letters of administration, or the recording of the inventory; but where, by reason of any legal proceeding, the debts shall not have been ascertained and paid, or the effects shall not have been recovered and made available, and, in consequence, the executor or administrator shall be prevented from claiming such return within three years, the Commissioner may allow such further time for making the claim as may appear to him to be reasonable.

#### CHAPTER VIII.

##### *Licensed Dealers in Stamps.*

Commissioner may license persons to deal in stamps.

Persons licensed to enter into bond. Condition thereof.

License may be revoked.

Particulars to be specified in license.

76 It shall be lawful for the Commissioner to grant licenses to all persons, except notaries, applying for the same, whom he in his discretion shall think fit and proper for the purpose, to vend and deal in stamps, at any place or places in this Island to be named in such license. Every such license shall be subject to annual renewal. Provided that it shall be lawful for the Commissioner, to grant or refuse such renewal. Provided also that every person to whom any such license shall be granted shall enter into a bond to His Majesty in a penal sum of one thousand rupees, conditioned that such licensed person shall not sell or offer for sale or exchange or keep or have in his possession, for the purpose of sale or exchange, any stamp or stamps other than such as he shall have purchased or procured at the Commissioner's office in Colombo, or at some kachchéri, or from some person licensed to deal in stamps, under the authority of this Ordinance, and that he shall keep such entries and accounts of the stamps sold by him, and observe such conditions, and forward such returns, as the Commissioner shall from time to time prescribe. Provided further that one license and one bond only shall be required for any number of persons in co-partnership. And it shall be lawful for the said Commissioner, whenever he shall think fit, by notice in writing signed by him, to revoke and make void any such license as aforesaid.

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

No person to deal in stamps without such license.

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.

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

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

80 A discount shall be allowed to such licensed dealer on the purchase of any stamp at the stamp office in Colombo, or from any Government Agent, after the rate of two and a half rupees per centum, on the prompt payment of any sum amounting to one 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 fifty rupees and under one hundred rupees. Provided that it shall be lawful for the Commissioner or for the Government Agent to prescribe rules from time to time, as to the times of issue and the quantities of each description of stamps to be issued to vendors at any one time from the stamp office or from the several kachcheries, respectively.

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

82 If any person shall write, paint, or mark, or shall cause or procure to be written, painted, or marked, or shall permit or suffer to continue written, painted, or marked, upon any part of his house, shop, or premises, either in the inside or on the outside thereof, or upon any board, or any material

whatever exposed to public view, and whether the same shall or shall not be affixed to such house, shop, or premises, any word or words which shall import or signify, or be intended to import or signify, that such person is a vendor of or dealer in stamps, such person not being licensed to deal in stamps, he shall be guilty of an offence, and be liable to a fine not exceeding one hundred rupees for every day such offence shall be committed or continued.

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

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

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

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

Penalties on persons hawking stamps.

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

#### CHAPTER IX.

##### Miscellaneous.

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

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

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

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

Duty of court officers in respect thereof.

88 The like statement shall be rendered and like proceedings taken against any person who has obtained leave to sue *in formá 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.

Deficiency of stamp duty on testamentary proceedings.

89 It shall be the duty of the secretary of every District Court to render to the District Judge, on the first Monday of every quarter, a statement showing the deficiency of stamp duty in respect of every instrument, other than probate or letters of administration, required by law to be stamped in every testamentary suit then pending before such court. And whenever the District Judge is satisfied that too little stamp duty has been paid in respect of any such instrument, whether by reason of the property having been undervalued when originally valued as required by section 69, or otherwise, the District Judge shall require the party who tendered such instrument to make good the deficiency of stamp duty, and shall enforce payment of the same by writ (free of stamp duty) of execution against the property and person of such party.

Exhibits of documents.

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



Fees and charges for execution and service of process.

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

Proviso.

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

Proviso.

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

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

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

#### SCHEDULE A.

##### Ordinances Repealed.

No. and Year.	Title.	Extent of Repeal
3 of 1890 ..	"The Stamp Ordinance, 1890"	.. The whole.
10 of 1897 ..	"An Ordinance to exempt Partition Actions from Stamp Duty"	.. Sections 1, 2, 3, and 4.
10 of 1905 ...	"The Stamp (Amendment) Ordinance, 1905"	.. The whole.

#### SCHEDULE B.

PART I.—Containing the Duties on instruments of Conveyance, Contract, Obligation, and Security for Money; on Deeds in general; and on other Instruments, matters, and things not falling under any of the following heads.

PART II.—Containing the Duties on Law Proceedings, and in the Supreme Court, District Courts, Courts of Requests, and Police Courts respectively.

PART III.—Containing the Duties in Testamentary Proceedings, on Probates of Wills, and Letters of Administration.

PART IV.—Containing the Duties in respect of Service of Processes in District Courts.

PART V.—Miscellaneous.

#### PART I.

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

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

##### *Exemptions from the preceding and all other Stamp Duties.*

Affidavits, affirmations, or declarations required or authorized by law to be made in criminal matters; affidavits, affirmations, or declarations on the assumption of any office under Government, or for the verification of any public accounts, or to be made pursuant to this Ordinance in regard to exchange of spoiled stamps, or for the sole purpose of enabling any person to receive any pension or charitable allowance; affidavit, affirmation, or declaration required to be made under the provisions of "The Widows' and Orphans' Pension Fund Ordinance, 1898."

4 AGREEMENT or contract, or any minute or memorandum of any agreement in this Island (and not otherwise charged nor expressly exempted from all stamp duty), whether the same shall be only evidence of a contract, or obligatory upon the parties, from its being a written instrument; where the matter thereof shall be of value—	<i>Duty.</i> Rs. c.
Over Rs. 0 and not over Rs. 100 .. .. .	0 25
Over Rs. 100 do. Rs. 200 .. .. .	0 50
Over Rs. 200 do. Rs. 300 .. .. .	0 75
Over Rs. 300 do. Rs. 400 .. .. .	1 0
Over Rs. 400 do. Rs. 500 .. .. .	1 25
Over Rs. 500 do. Rs. 1,000 .. .. .	2 50
Every further Rs. 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, letter, or agreement for or relating to the sale of any goods, wares, or merchandise.

Letters containing any agreement (not before exempted) in respect of any merchandise, or evidence of such an agreement which shall pass by the post between merchants or other persons carrying on trade or commerce in this Island, and residing and actually being at the time of sending such letters at the distance of 20 miles from each other.

Memorandum or agreement made between the master and mariners of any vessel or boat for wages.

Agreement made in compliance with or under the provisions of the Mercantile Shipping Acts.

Agreement to marry, not containing any settlement or transfer of property.

- 5 AGREEMENT by way of equitable mortgage, that is to say, any instrument evidencing an agreement to secure the repayment of a loan made upon the deposit of title deeds or other valuable security or upon the hypothecation of movable property when such loan is repayable within one year and is—

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

*Exemptions.*

See exemptions under Mortgage Deed.

6 APPOINTMENT in execution of a power, whether of trustees or of any property, or of any use or interest therein, when made by writing, not a will .. .. .	15 0
7 APPRAISEMENT or valuation of any estate or effects, movable or immovable; or of any interest therein, or of the annual value thereof; or of any dilapidations; or of any repairs wanted; or of the materials and labour used or to be used in any buildings; or of any artificer's work whatsoever. Where the amount of such appraisement or valuation shall be—	
Over Rs. 0 and not over Rs. 100 .. .. .	0 25
Over Rs. 100 do. Rs. 200 .. .. .	0 50
Over Rs. 200 do. Rs. 300 .. .. .	0 75
Over Rs. 300 do. Rs. 400 .. .. .	1 0
Over Rs. 400 do. Rs. 500 .. .. .	1 25
Over Rs. 500 do. Rs. 1,000 .. .. .	2 50
Every further Rs. 500 or part thereof .. .. .	1 25

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

<i>Exemptions.</i>	<i>Duty.</i>
	Rs. c.
Appraisements or valuations of any property belonging to, or to be acquired by, Government, or made by or at the instance of any Government officer in the execution of his office.	
8 ARTICLES OF APPRENTICESHIP or contract whereby any person shall first become bound in order to qualify himself to become a notary or apothecary .. .. .	100 0
9 ARTICLES OF APPRENTICESHIP or contract whereby any person shall become bound as aforesaid, for the residue of the term for which he was originally bound, in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event .. .. .	10 0
10 ASSIGNMENT.— <i>See</i> Transfer or Assignment.	
11 AWARD.—Other than that made in any cause .. .. .	10 0
12 BILL OF EXCHANGE, promissory note, draft, cheque, or order, viz. :	
(a) 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
(b) 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 Rs. 10 and not over Rs. 100 .. .. .	0 10
Over Rs. 100 do. Rs. 250 .. .. .	0 15
Over Rs. 250 do. Rs. 500 .. .. .	0 25
Over Rs. 500 do. Rs. 1,000 .. .. .	0 50
Every further Rs 1,000 or part thereof .. .. .	0 50
(c) Inland bill, draft, or order for the payment of any sum of money, though not made payable to the bearer or to order, if the same shall be delivered to the payee or some person on his behalf	} <i>The same duty as on a bill of exchange for the like sum payable to bearer or order.</i>
(d) Inland bill, draft, or order for the payment of any sum of money, weekly, monthly, or at any other stated periods, if made payable to the bearer or to order, or if delivered to the payee or some person on his behalf, where the total amount thereby made payable shall be specified therein or can be ascertained therefrom	} <i>The same duty as on a bill payable to bearer or order otherwise than on demand, for a sum equal to such total amount.</i>
(e) And where the total amount of the money thereby made payable shall be indefinite	} <i>The same duty as on a bill otherwise than on demand for the sum therein expressed only.</i>

*Exemptions.**Duty.*  
Rs. c.

All cheques drawn by army accountants on Imperial services.

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

*Exemptions from the Duties on Promissory Notes.*

All 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.

(f) Foreign bill of exchange drawn in, but payable out of, this Colony :

If drawn singly, or otherwise than in a set of three or more, the same duty as on an inland bill of the same amount and tenor.

If drawn in sets of three or more, for every bill of each set, where the sum payable thereby shall be—

Over Rs. 0 and not over Rs. 250 .. .. .	0 5
Over Rs. 250 do. Rs. 500 .. .. .	0 10
Over Rs. 500 do. Rs. 1,000 .. .. .	0 20
Every further Rs. 1,000 or part thereof .. .. .	0 20

	<i>Duty.</i>
	Rs. c.
(g) Foreign bill of exchange drawn out of this Colony and payable within this Colony, the same duty as on an inland bill of the same amount and tenor.	
(h) 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.	
13 BILL OF LADING of or for any goods, merchandise, or effects exported or carried coastwise, for each part of every set .. ..	0 25
14 (a) 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 Rs. 0 and not over Rs. 100 .. ..	0 25
Over Rs. 100 do. Rs. 200 .. ..	0 50
Over Rs. 200 do. Rs. 300 .. ..	0 75
Over Rs. 300 do. Rs. 400 .. ..	1 0
Over Rs. 400 do. Rs. 500 .. ..	1 25
Over Rs. 500 do. Rs. 1,000 .. ..	2 50
Every further Rs. 500 or part thereof .. ..	1 25
(b) 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 Rs. 0 and not over Rs. 1,000 .. ..	1 0
Over Rs. 1,000 do. Rs. 2,500 .. ..	2 50
Over Rs. 2,500 do. Rs. 5,000 .. ..	5 0
Over Rs. 5,000 do. Rs. 7,500 .. ..	7 50
Over Rs. 7,500 do. Rs. 10,000 .. ..	10 0
Every further Rs. 1,000 or part thereof .. ..	1 0
(c) Bond or mortgage to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any definite and certain sum already lent, advanced, or due. The same duty and conditions as to calculation of duty on the amount already lent, advanced, or due, as on a bond or a mortgage of property for any definite and certain sum of money, together with an additional duty of .. ..	50 0
(d) Bond or mortgage to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already lent, advanced, or due, where such sum is not ascertained .. ..	100 0
(e) Bond or mortgage to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current:	
If the total amount of the money secured or to be ultimately recoverable thereupon shall be uncertain, and without any limit .. ..	50 0
But if the total amount of the money secured or to be ultimately recoverable thereupon shall be limited not to exceed a given sum, the same duty as on a bond or mortgage for such limited sum.	
When a bond and mortgage shall be contained in the same instrument, and be given to secure the same moneys, the bond only shall be chargeable with stamp duty.	
(f) Bond for indemnifying any person who shall have become bound as surety for the payment of any sum of money or the performance of any act .. ..	10 0
(g) Bond for further securing the repayment of any sum already secured by a bond or mortgage for which an <i>ad valorem</i> duty had been previously paid .. ..	10 0
(h) Bond of any kind whatever not otherwise charged in this schedule nor expressly exempted from all stamp duty .. ..	10 0

*Exemptions from the preceding and all other Stamp Duties.*

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

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

Bonds or mortgages of indemnity given to Fiscals or their Deputies, or officers in the execution of their duty.

	<i>Duty.</i> Rs. c.
Bonds or mortgages given to any officer of Customs in his official capacity.	
14 Bottomry bond, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a bond (14) for the same amount.	
15 BROKER'S NOTE, each copy .. .. .	0 5
16 CERTIFICATE or other document evidencing the right or title of the holder thereof or any other person either to any shares, scrip, or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip, or stock in or of any such company or body .. .. .	0 5
17 CART OR BOAT NOTE for the conveyance of goods for hire by cart or boat along any road, river, or canal, when the distance to be traversed by such cart or boat shall exceed one mile outside the limits of any Municipality or Local Board, on the original and each copy thereof .. .. .	0 5

*Exemptions from the preceding Stamp Duty.*

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

18 CHARTER-PARTY or any agreement or contract for the charter of any vessel .. .. .	10 0
19 CLAIM PROCEEDINGS .. .. .	See Part II.
20 COMPOSITION DEED or other instrument of composition between a debtor or debtors, and his or their creditors .. .. .	10 0
21 CONDITIONS OF SALE of immovable property of the value of one hundred rupees and upwards .. .. .	5 0

*Exemptions.*

All sales by public officers, including Fiscals and their officers.

22 (a) CONVEYANCE OR TRANSFER of any property for any consideration— Where the purchase or consideration money therein or thereupon expressed, or if the consideration be other than a pecuniary one, or partly pecuniary and partly other than pecuniary, the value of the property shall be—	
Rs. 0 and not over Rs. 50 .. .. .	0 25
Rs. 50 do. Rs. 100 .. .. .	0 50
Rs. 100 do. Rs. 200 .. .. .	1 0
Rs. 200 do. Rs. 300 .. .. .	1 50
Rs. 300 do. Rs. 400 .. .. .	2 0
Rs. 400 do. Rs. 500 .. .. .	2 50
Rs. 500 do. Rs. 1,000 .. .. .	5 0
Every further Rs. 500 or part thereof .. .. .	2 50
(b) 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 a <i>vinculo matrimonii</i> .. .. .	10 0
(c) 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
(d) 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 His Majesty, or to any person for or on behalf of His Majesty.

Transfers of bills of exchange and promissory notes by endorsement.

23 Debenture (whether a mortgage debenture or not) being a marketable security transferable by delivery or by endorsement or by a separate instrument of transfer.—The same duty as a bond (14) for the same amount.	
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*Explanation.*—The term “debenture” includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

<i>Exemption.</i>	<i>Duty.</i>
	Rs. c.
A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over in whole or in part their property to trustees for the benefit of the debenture holders. Provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed.	
24 DECLARATION—See Affidavit.	
25 DECLARATION of any use or trust of or concerning any property when made by any writing not being a will or an instrument chargeable with <i>ad valorem</i> duty as a settlement .. .. .	15 0
26 DEED or instrument of conformation, release, revocation, substitution, surrogation, disclaimer, and renunciation .. .. .	10 0
27 DEED for the exchange of land without other consideration between co-heirs or part-owners .. .. .	10 0
28 DEED or instrument not otherwise charged in this schedule, nor expressly exempted from stamp duty .. .. .	10 0
29 DELIVERY order in respect of goods; that is to say, any instrument entitling any person therein named to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees .. .. .	0 5
30 GIFT or deed of gift of any property.—The same duty and conditions as to calculation of duty as on a conveyance of property of the same value.	
31 LEASE of any property.—The same duty and conditions as to calculation of duty as on a bond, or mortgage of property, for the same amount as the aggregate rent payable for the whole term comprised in the lease; provided that the duty shall not exceed that on a lease for seven years, and provided that the lease does not contain a mortgage of property, in which case the mortgage shall be chargeable as a separate instrument.	
32 LETTER or power of attorney for the purpose of appointing a proxy to vote at a meeting .. .. .	0 5
33 LETTER or power of attorney, whether executed in Ceylon or elsewhere, for any other purpose whatever .. .. .	5 0
Substitution or surrogation under any letter of attorney .. .. .	2 50

*Exemption 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.

34 LETTERS of <i>Venia cetatis</i> .. .. .	100 0
35 LETTER of license from creditor to debtor .. .. .	10 0
36 MORTGAGE—See Bond.	
37 NOTARIAL COPY of, or extract from, any instrument .. .. .	1 0
38 PARTNERSHIP, instrument of, where the capital exceeds Rs. 1,000 .. .. .	10 0
39 POLICY of insurance :	
In the case of sea insurance .. .. .	0 25
In the case of insurance against risks by fire .. .. .	0 25
In the case of any other insurance, when the amount insured does not exceed Rs. 1,000 .. .. .	0 50
For every further Rs. 1,000 or part thereof .. .. .	0 50
40 PROMISSORY NOTE.—See Bill of Exchange, Inland.	
41 PROTEST of any bill of exchange or promissory note for any sum of money not exceeding Rs. 200 .. .. .	1 0
Exceeding Rs. 200 and not exceeding Rs. 1,000 .. .. .	1 50
Exceeding Rs. 1,000 and not exceeding Rs. 5,000 .. .. .	2 50
Exceeding Rs. 5,000 .. .. .	5 0
42 PROTEST.—Ship protest in consequence of loss or damage by storms and tempestuous weather, by jettison, or by collision .. .. .	20 0

<i>Exemptions—contd.</i>		<i>Duty.</i>
		Rs. c.
43	PROTEST of any other kind .. .. .	2 50
44	PROXY to vote at any meeting.— <i>See</i> Letter or Power of Attorney.	
45	RECEIPT or discharge given for any money or other property amounting to Rs. 20 or upwards .. .. .	0 5
	<p>Receipt given for money or securities for money deposited in the hands of any banker to be accounted for. Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for. Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate or such proposed or intended company or body, or in respect of a debenture being a marketable security.</p> <p>Receipt endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 4 (instruments executed on behalf of Government), acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity, or other periodical payment thereby secured.</p> <p>Receipts given for the return of any duties of Customs.</p> <p>Receipts given for value of goods taken by the Crown for under-valuation.</p> <p>Receipts or discharges given by any Public or Municipal officer, or officer of a Local Board or of the Board of Improvement, Nuwara Eliya, or of a Provincial or District Road Committee, Board of Health, or Sanitary Board in the execution of his office. Provided that this exemption shall not include a receipt given by any public or other officer to the Treasurer or other authority for the payment of the salary or travelling allowance of such public officer.</p> <p>Receipts or discharges for pay or allowances given by officers and soldiers of His Majesty's forces for the time being stationed in this Colony.</p>	
46	RESPONDENTIA BOND.—Any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as a bond (14) for the amount of the loan secured.	
47	SETTLEMENT, instrument of, including deed of dower.—The same duty as on a conveyance of property of the like value or for the same consideration.	
48	SHIPPING ORDER for the conveyance of goods on board of any vessel..	0 5
49	STAMP VENDORS.—Annual license to sell stamps .. .. .	10 0
50	TRANSFER or assignment (a) of bond, mortgage, or lease.—The same duty as on a bond for the same amount as that of the money secured, consideration paid, or security assigned.	
	<p>(b) Of debentures being marketable securities, whether the debenture is liable to duty or not.—One-fourth the duty payable on a conveyance (22) for a consideration equal to the face value of the debenture.</p>	
51	WARRANT to act as a notary public .. .. .	50 0
	<p><i>Proviso.</i>—Where any person duly admitted a notary in any district of this Island shall be afterwards admitted a notary in any other district, the subsequent warrant shall be subject to Rs. 25.</p>	

*Exemptions from the preceding and all other Stamp Duties.*

All wills, testaments, and codicils, whether notarial or otherwise. Provided that where any instrument hereinbefore specified (not being a draft, order, or promissory note for the payment of money, or a receipt or discharge for or upon the payment of money) shall be executed or acknowledged before a notary public, or shall be executed before some public officer, under the authority of the Ordinance No. 17 of 1852, entitled "An Ordinance to make further provision touching the execution of certain Deeds and Instruments," or by any Fiscal or Deputy Fiscal in the execution of his office, the stamp duty hereby chargeable on such instrument shall be chargeable on the duplicate or counterpart thereof, instead of on the original instrument, and in such case, if the duty exceed the sum of Rs. 2·50, the original instrument shall bear a stamp of ..

1 0

PART II.  
Containing the Duties on Law Proceedings.

IN THE SUPREME COURT.		Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.	Class 8.	Class 9.
<p><i>In Civil Proceedings.</i> Every appointment of proctor.—Affidavit.—Petition of review preparatory to appeal to the King in Council.—Bond of security in appeal to the King in Council, or other bond or recognizance.—Certificate in appeal to the King in Council.—Petition to the King in Council.—Copy, certified, of any deposition, document, or other matter of record.—Judgment, decree, or order.—Explanation under the seal of court of any record or other proceedings therein.—Exhibit of every document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of transference.—Injunction.—Mandate or writ of <i>mandamus procedendo</i> and prohibition.—Bill of costs.</p>		Rs. 500 and under.	Rs. 1,000 and under.	Rs. 1,500 and under.	Rs. 2,000 and under.	Rs. 2,500 and under.	Rs. 5,000 and under.	Rs. 7,500 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
		Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.
		2 50	5 0	7 50	10 0	12 50	15 0	17 50	20 0	
										For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, in addition to the duties in Class 8, a further Rs. 2.50, after which no additional duty shall be leviable.



IN THE DISTRICT COURTS.						
<i>In Civil Proceedings.</i>						
Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.
Rs. 200 and under.	Rs. 300 and under.	Rs. 500 and under.	Rs. 1,000 and under.	Rs. 5,000 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, after which no additional duty shall be leviable, in addition to the duties in Class 6.
1 0	1 50	3 0	5 0	7 50	10 0	Rs. c. 1 25
2 50	4 0	8 0	15 0	20 0	25 0	2 50
0 50	0 75	1 50	2 50	3 0	4 0	0 25
<p>Every appointment of proctor.—Plaint.—Answer.—Replication, petition, or any other pleading.—Summons to defendant or defendants without reference to number.—Citation or supplemental citation.—Appointment of guardian or next friend.—Copy of decree <i>visi</i>, absolute, or any other decree.—Notice of trial.—Writ of execution against property.—Warrant against person.—Commitment.—Writ of delivery of specific movables.—Writ of possession of immovables.—Warrant to seize property.—Certificate to judgment-debtor authorizing mortgage, &amp;c.—Set of interrogatories.—Answer to interrogatories.—Petition of appeal.—Certificate in appeal.—Bill of costs.—Every affidavit or affirmation.—Commission to examine and all other commissions.—Every order of reference to arbitration.—Inventory.—Account, other than an account appended to and forming part of a plaint, answer, or other pleading.</p> <p>Every award.—Bail bond or other bond or recognizance.—Mandate of sequestration.—Warrant of arrest in mesne process.—Injunction.—Appointment of receiver.</p> <p>Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Copy, duly certified, of all matters of record, per 200 words.—Notice to admit genuineness of documents or to produce documents, or any other notice applied for at instance of a party to an action.—Notice to the court requesting stay of execution.—Notice to decree holder.—Order confirming sale.—Order for delivery of possession to purchaser.—Summons to each witness.—Translation of each document.</p> <p><i>Claim Proceedings.</i></p> <p>Claim to property seized or objection, Re. 1. Other proceedings at half the rates as a regular action, provided that the class shall be determined according to the value of property seized.</p>						

## IN THE COURTS OF REQUESTS.

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

Duty.  
Rs. c.

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

## Claim Proceedings.

Claim or objection to property seized . . . . . 0 50  
Other proceedings at the same rate as in a regular action.

Provided that every exhibit in excess of ten in number shall be liable only to a duty of 10 cents.

No oral pleading shall be received, except the party wishing to plead orally shall furnish a stamp of the same value as if it were a written pleading in a case of the like class.

Poundage shall be recovered at the rate of one per centum on all moneys levied in execution either by sale or by payment by the debtor to the Fiscal or his deputy, although the creditor becomes purchaser of the property sold in execution, and obtains credit for the purchase money in reduction of the writ. The order for credit or for payment should be written on a stamp or stamps answering in value to such one per centum. Provided that 5 cents shall be payable for any fractional part of one per centum less than 5 cents.

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

Provided also that no Attorney-General, Solicitor-General, Crown Counsel, or other Government officer suing, or being sued, or intervening in any suit *virtute officii*, and no person duly admitted to sue, defend, or intervene as a pauper, shall be required to use any stamps in civil proceedings. But if judgment for costs shall be given in favour of such Attorney-General, Solicitor-General, Crown Counsel, or other Government officer, or such pauper, the value of such stamps as would have been used by him if he had not been allowed to proceed without using stamps, or the value of such part thereof as shall be decreed by the said judgment, shall be paid by the party against whom such judgment shall have been given, to the Commissioner of Stamps, or to the secretary of the District Court or clerk of the Court of Requests in which such suit shall have been decided for and on behalf of such Commissioner; and in failure of payment the said court shall proceed to recover the same in the manner directed in section 87 of this Ordinance in regard to pauper suits.

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

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

Every certificate of curatorship under chapter XL of the Civil Procedure Code, section 582, shall bear a stamp of Rs. 5, and every account filed thereunder shall bear a stamp of Rs. 2.50, unless the court shall order the proceedings to be on blank.

Every application under chapter XLI of the Civil Procedure Code, section 595, for appointment or removal of trustees, shall bear a stamp of

Actions relating to public charities under chapter XLV of the Civil Procedure Code shall be charged as of the value of Rs. 1,000.

Appointment of agent to accept process, warrant, or power of attorney to confess judgment shall bear a stamp of ..

Duty.  
Rs. c.  
5 0

All applications made, proceedings taken, and suits instituted under "The Patents Ordinance, 1906," shall be charged as of the value of Rs. 5,000.

All documents and process or other proceedings liable to stamp duty which shall or may be rendered necessary by the Ordinance No. 11 of 1882 shall be charged as of the value of Rs. 50, and all costs and fees chargeable in respect of such proceedings shall be taxed as of suits of that value.

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

*Exemptions.*

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

All pleadings and other documents in actions or proceedings for the partition or sale of land instituted under the provisions of Ordinance No. 10 of 1863, intituled "An Ordinance to provide for the Partition or Sale of Lands held in common."

Provided that if it should appear to the court before which any action or proceeding for the partition or sale of land has been instituted that such action or proceeding is one which should not have been instituted under the provisions of Ordinance No. 10 of 1863, or that it was instituted to deprive any one not named in the plaintiff's application to such court of his interest in the said land, or in order improperly to take advantage of the exemption from stamp duty by this exemption created, such court shall in disposing of such action or proceeding order the plaintiff to pay double the amount of stamp duty which would have been payable throughout such action or proceeding by both plaintiff and defendant had this exemption not been made, and shall enforce payment of the same by writ of execution against the property and person of the plaintiff.

IN THE POLICE COURTS.

Complaint or charge of any offence punishable under section 314, or of any other offence other than an offence for which police officers may, under the Criminal Procedure Code, arrest without warrant ..

0 25

For every summons to a defendant or witness on such complaint or charge ..

0 15

Provided that when a complaint is made orally the stamp shall be supplied for the purpose of being affixed to the written plaint or record of the complaint.

Provided that when the complaint or charge is made by an officer of Government, or by a Police or Municipal officer, or officer of a Local Board or the Board of Improvement, Nuwara Eliya, or of a Provincial or District Road Committee, Board of Health, or Sanitary Board, in the execution of his duty, or by a Government renter in matters relating to his rent, no stamp duty shall be payable; and provided that it shall be lawful for the Magistrate, on being satisfied that complainant has a fair ground of complaint, but is unable to supply stamps for the plaint and summons or subpoenas, or that the defendant is unable to supply stamps for subpoenas, to allow such plaint to be filed, and such summons and subpoenas to be issued, without stamps.

PART III.

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

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

	<i>Duty.</i> Rs. c.
Every certified copy of any will or codicil, or extract therefrom, or of any document mentioned in this part of the schedule	2 50
The duty on probate of a will or letters of administration, where the property and estate for or in respect of which such probate or letters of administration shall be granted, exclusive of what the deceased shall have been possessed of or entitled to as trustee for any other person or persons, and not beneficially, and exclusive also of the debts due by the deceased on mortgage or other notarial bonds, shall be	Under Rs. 1,000, none ; Rs. 1,000 and upwards, one and a half per centum on every Rs. 100 or fraction thereof.
Provided that where the common estate of a husband and wife shall be administered to after the death of one of them, duty shall be paid as for the half estate.	

## PART IV.

## Duties in respect of Service of Process in District Courts.

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

## PART V.

## Miscellaneous.

	<i>Duty.</i> Rs. c.
Advocates and Proctors.—Ordinance No. 12 of 1848 :	
Certificate of admission of any person to act as an advocate in the Island	250 0
Certificate of admission of any person to act as a proctor in any court of this Island	50 0
Certificate to be taken out yearly by every person practising as a proctor in any court of this Island :	
If he shall have been admitted for the space of three years or upwards	30 0
Or if he shall not have been admitted so long	15 0
Boats.—Ordinance No. 6 of 1865, section 23 :	
License for the conveyance of passengers or goods for hire within any port	3 0
License to act as tindal of such boat.	3 0
Companies.—Ordinance No. 4 of 1861, section 13 :	
Memorandum of association	50 0
Articles of association	10 0
Insolvent Estates.—Ordinance No. 7 of 1853 :	
Every petition by a creditor for sequestration of an insolvent estate	30 0
Every declaration of insolvency	1 0
Every summons to debtor	1 0
Every bond with sureties	2 0
Every appointment of a proctor	1 0
Every proof of claim	1 0
Every account or report by assignee	2 50
Every petition of appeal	2 50
Proctors.—See Advocates.	2 50
Surveyors.—Ordinance No. 15 of 1889 :	
License to practise	2 50
Tindals.—See Boats.	2 50

## SCHEDULE C.

(See Section 5.)

Know all men by these presents that we, \_\_\_\_\_, are held and firmly bound unto our Sovereign Lord King Edward, His 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, 190," by the said \_\_\_\_\_, and of all sums charged and received by the said \_\_\_\_\_ as stamp dues on such unstamped cheques, and do and shall from time to time, when thereunto required, produce and show such accounts to, and permit them to be examined and inspected by the Commissioner of Stamps, and also do and shall deliver to the Commissioner half-yearly, that is to say, within fourteen days after the 1st day of \_\_\_\_\_ and the 1st day of \_\_\_\_\_ 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 Rs. 5 per centum allowed as discount, then this obligation shall be void; otherwise it shall be and remain in full force and virtue.

By His Excellency's command,

HUGH CLIFFORD,  
Colonial Secretary.

Colonial Secretary's Office,  
Colombo, October 2, 1908.

*Statement of Objects and Reasons.*

THE object of the Draft Ordinance is to revise and consolidate the law relating to Stamps and bring it into line with modern legislation. The Draft Ordinance is, with some exceptions, based on the Indian Stamp Act, No. 2 of 1899, which is itself modelled on the English Stamp Act of 1891 (54 and 55 Victoria, ch. 39).<sup>1</sup>

The Draft Ordinance gives effect to some of the recommendations made by the Chamber of Commerce for the amendment of the Stamp Ordinance. Among the more important changes are the following:—

- (a) *Sub-purchases of Property.*—Where a purchaser sells property before he has himself obtained a conveyance, stamp duty is charged on the consideration for the sale by the original purchaser to the sub-purchaser,—clause 28.
- (b) *Share Certificates.*—The stamp duty is charged on each certificate and not as at present on each share included in the certificate.
- (c) *Receipts* for amounts of Rs. 20 and over are subjected to stamp duty,—clause 30.
- (d) *Agreements to secure Loans made on deposit of Title Deeds* or other security repayable within one year are charged at the rate of 1/10th per cent.
- (e) Provision (clause 21) for the valuation of stock or other marketable security where an instrument is chargeable in respect of such stock or security.

2. With the object of preventing evasion of probate and administration duty by gifts made in contemplation of death, provision is made similar to that which exists in England for including in the estate of the deceased person's donations *mortis causa* and gifts not made twelve months before death as well as donations in which the donor reserves to himself the life interest or possession of the property

3. The Ordinance also includes numerous amendments in matters of detail.]

ALFRED G. LASCELLES,  
Attorney-General.

Attorney-General's Chambers,  
Colombo, October 1, 1908.

WITH reference to the Proclamation dated September 14, 1908, and published in the *Government Gazette* dated the 13th idem, notice is hereby given that the fourth Criminal Sessions of the Supreme Court at Colombo has been postponed from Monday, October 12, 1908, to Monday, November 2, 1908.

By order,  
E. ONDATE,  
for Fiscal.

Fiscal's Office,  
Colombo, October 1, 1908.

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2003  
NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate Goods and Chattels and Rights and Credits of Liyanage Cecilia Perera, late of No. 24, Grandpass road, in Colombo, deceased.

Liyanage Bartholomeu Perera, of Carmel Cottage, Pansala road, in Kotahena in Colombo.....Petitioner.

And

- (1) Liyanage Elizabeth Perera and her husband (2) A. Charles Silva, both of No. 20, Wall street, in Kotahena in Colombo, (3) Liyanage John Perera of Wattala in the Ragam pattu of the Alutkuru korale, (4) John Peter de Silva of Grandpass road in Colombo, (5) Joseph de Silva of Padukka in Hewagam korale, (6) Alice de Silva and her husband (7) G. W. Bibile, both of No. 58, Trincomalee street in Kandy, (8) Liyanage Felix Aloysius Perera, (9) Liyanage Mercie Perera, (10) Liyanage Maud Perera, (11) Liyanage Paul Perera, (12) Liyanage Gertrude Perera, (13) Liyanage Edith Perera, and (14) Liyanage Charles Perera, all of Wattala aforesaid, (15) Liyanage Gratian Perera, (16) Liyanage Charles Clement Perera, (17) Liyanage Arthur Lawrence Perera, (18) Liyanage Peter Celestine Perera, (19) Liyanage Julian Victor Perera, (20) Liyanage Mabel Rosaline Perera, and (21) Liyanage Leo Richard Perera, all of Wolfendahl street in Colombo.... Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on September 22, 1908, in the presence of Mr. E. W. Perera, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 21, 1908, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled as a brother, and an heir of the deceased above-named, to administer the estate of the said deceased, and that letters of administration do issue to him accordingly, unless the respondents above-named or any other person or persons interested shall, on or before October 22, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,  
District Judge.  
September 22, 1908.

In the District Court of Colombo.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Charles Stephen Devasagayam of Colombo, deceased.

No. 3,130, Samuel Asirvatham Devasagayam of Slave Island in Colombo.....Petitioner.

And

- (1) Sara Tangamana and her husband (2) Stephen Leon Chelliah of Batticaloa, (3) Gnanamani of Slave Island, and (4) Charles Conniah of Slave Island in Colombo ..... Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on August 19, 1908, in the presence of Mr. J. N. Keith, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated August 6, 1908, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as son of the deceased above-named, to administer the estate of the said deceased, and that letters of administration do issue to him accordingly, unless the respondents above-named or any other person or persons interested shall, on or before September 17, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,  
District Judge.

The date for showing cause is extended to October 15, 1908.

By order of court,  
J. B. MISSO,  
Secretary.

In the District Court of Colombo.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Christina Amma, wife of William Dorasamy Thambo of Darley road, Maradana, deceased.

William Dorasamy Thambo of Darley road, Maradana ..... Petitioner.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on September 22, 1908, in the presence of Mr. Sydney Julius of Messrs. Julius & Creasy, Proctors, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 14, 1908, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as husband of the deceased above-named, to administer the estate of the said deceased, and that letters of administration do issue to him accordingly, unless any person or persons interested shall, on or before October 22, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,  
District Judge.  
September 22, 1908.

U/1  
1908  
In the District Court of Kalutara.  
*Order Nisi declaring Will proved.*

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Don Bastian Abeyesekere Arachchi of the Guard, and his wife Karuppuachige Dona Francina Abeyesekere Hamine, deceased.  
No. 736.

THIS matter coming on for disposal before P. E. Peiris, Esq., District Judge of Kalutara, on September 23, 1908, in the presence of Mr. D. de Silva, Proctor, on the part of the petitioner Don Abraham Leonardus Abeyesekere of Panadure; and the affidavit of the said petitioner dated August 17, 1908, having been read:

It is ordered that the Last Will and Testament of Don Bastian Abeyesekere Arachchi of the Guard and his wife Kuruppuachige Dona Francina Abeyesekere Hamine dated August 8, 1866, and now deposited in this court, be and the same is hereby declared proved, unless any person or persons interested shall, on or before October 21, 1908, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Don Abraham Leonardus Abeyesekere of Panadure is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless any person or persons interested shall, on or before October 21, 1908, show sufficient cause to the satisfaction of this court to the contrary.

P. E. PEIRIS,  
District Judge.

September 23, 1908.

U/1  
1908  
In the District Court of Kandy.  
*Order Nisi declaring a Will proved, &c.*

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Marion Margaret Macleod, deceased, of "Flower Due," Wattegama.  
No. 2,652.

THIS matter coming on for disposal before Felix Reginald Dias, Esq., District Judge of Kandy, on September 15, 1908, in the presence of Messrs. Jonklaas & Van Langenberg, Proctors, on the part of the petitioner Alexander George Macleod of "Flower Due," Wattegama; and the affidavit of the said petitioner and of John Murray, Advocate in Aberdeen, Scotland, of George Alexander, Solicitor in Aberdeen, Scotland, dated September 12, 1908, August 5, 1908, and August 5, 1908, respectively:

It is ordered that the will of Marion Margaret Macleod of "Flower Due," Wattegama, deceased, dated February 1, 1900, and now deposited in this court, be and the same is hereby declared proved, unless any person shall, on or before October 15, 1908, show sufficient cause to the satisfaction of this court to the contrary:

It is further declared that the said Alexander George Macleod of "Flower Due," Wattegama, is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly,

unless any person shall, on or before the day show sufficient cause to the satisfaction of this court to the contrary.

FELIX R. DIAS,  
District Judge.

September 15, 1908.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Parupathippillai wife, of Paramor Chinnatamby of Vannarponnai East, deceased.

Paramor Chinnatamby of Vannarponnai East ..... Petitioner.

Vs.

(1) Paramor Arumukam and wife (2) Marimuttu of Vannarponnai East ..... Respondents.

THIS matter of the petition of Paramor Chinnatamby of Vannarponnai East praying for letters of administration to the estate of the above-named deceased, Parupathippillai, wife of Paramor Chinnatamby, coming on for disposal before R. N. Thaine, Esq., District Judge, on August 31, 1908, in the presence of Messrs. Sivapirakasam & Katiresu, Proctors, on the part of the petitioner; and affidavit of the petitioner dated August 31, 1908, having been read: It is declared that the petitioner is the husband of the said intestate and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before September 28, 1908, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,  
District Judge.

August 31, 1908.

Time to show cause has been extended till October 6, 1908.

R. N. THAINE,  
District Judge.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Sinnachchippillai widow of Putatamby Sittampalam of Puttur, deceased.

Suppiramanier Sittampalam of Siruppiddi ..... Petitioner.

Vs.

Suppiramanier Muttukkunaru of Puttur ..... Respondent.

THIS matter of the petition of Suppiramanier Sittampalam of Siruppiddi praying for letters of administration to the estate of the above-named deceased, Sinnachchippillai, widow of Putatamby Sittampalam, coming on for disposal before R. N. Thaine, Esq., District Judge, on September 7, 1908, in the presence of Mr. S. Kandayya, Proctor, on the part of the petitioner; and affidavit of the petitioner dated September 2, 1908, having been read: It is declared that the petitioner is an heir and a creditor of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondent or any other person shall, on or before October 9, 1908, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,  
District Judge.

September 7, 1908.

In the District Court of Galle.

*Order Nisi.*

11-  
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Testamentary In the Matter of the Sole Testamentary Jurisdiction of the Estate of Arumabadatu age Charles Sinno alias Ginadasa, late of India, deceased. No. 3,817.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge, Galle, on July 27, 1908, in the presence of Mr. H. Dias, Proctor, on the part of the petitioner Galappattiguruge Babasinno; and the affidavit of the petitioner, dated July 27, 1908: It is ordered that the 1st or the 2nd respondent, or both of them, be declared entitled to have letters of administration issued to them for the purpose of recovering the amount due to the petitioner from the estate. In default that the 3rd respondent be appointed official administrator, unless the respondents (1) Manathrividanage Dingihamy, (2) Arumabadaturage Wilianchihamy, both of Ahangama, (3) David Mathew Jansz, Secretary of the District Court of Galle, show on or before August 31, 1908, sufficient cause to the contrary to the satisfaction of this court.

K. MACLEOD,  
District Judge.

July 27, 1908.

The date to show cause is extended to October 6, 1908.

K. MACLEOD,  
District Judge.

41-  
198  
In the District Court of Batticaloa.

*Order Nisi.*

Testamentary In the Matter of the Estate of the late Vyravey-Sinnepillai of Senkaladi, No. 529, deceased.

Tambimuttu Pullaiamma of Senkaladi... Petitioner.

Vs.

1, Sinnappillai Sinnatankachi and husband; 2, Mootatampi Karuvaltambay; 3, Sinnappillai Katirippillai; 4, Sinnappillai Sivalingam, all of Senkaladi... Respondents.

THIS matter coming on for disposal before J. N. Tisseveeresinghe, Esq., District Judge of Batticaloa, on September 7, 1908, in the presence of Mr. J. Kadramatambay, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 7, 1908, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled as the widow of the deceased above-named to administer the estate of the said deceased and that letters of administration do issue to her accordingly, unless the respondents above-named or any other person or persons interested shall, on or before October 20, 1908, show sufficient cause to the satisfaction of this court to the contrary.

J. N. TISSEVEERESINGHE,  
District Judge.  
September, 7, 1908.

In the District Court of Galle.

*Order Nisi.*

Testamentary In the Matter of the Estate of the late Wijesooriya Aratchige Dona Madalina, deceased, of Kahawe. No. 3,821.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge, Galle, on August 7, 1908, in the presence of Mr. J. D. S. Abayaratna, Proctor, on the part of the petitioner James Abraham Jayatilaka of Meetiyyagoda; and the affidavit of the petitioner, dated August 6, 1908, having been read:

It is ordered and declared that the said James Abraham Jayatilaka is an heir of the deceased, as husband of a daughter of the deceased, and that as he is as such entitled to have letters of administration issued to him accordingly, unless the respondents shall, on or before October 14, 1908, show sufficient

cause to the satisfaction of this court to the contrary.

*Respondents.*

1. Nandina Dias Sucharitaratna of Meetiyyagoda.
2. Epiritina Dias Sucharitaratna and husband.
3. Wijesooriya Arachehige Pedris de Silva, both of Bentota.
4. Denis Dias Sucharitaratna of Kahawe.
5. Cornelis Dias Sucharitaratna of Kahawe.
6. Arnolis Dias Sucharitaratna of Kahawe.
7. Albert Dias Sucharitaratna of Kahawe.
8. Charles Dias Sucharitaratna of Kahawe.
9. Welmina Dias Sucharitaratna of Kahawe.
10. Pedris Dias Sucharitaratna of Kahawe.
11. Panditage Hinni Harny of Kahawe.
12. Paranavidanarallage Abraham of Kahawe.
13. Paranavidanarallage William of Kahawe.

K. W. B. MACLEOD,  
District Judge.  
August 7, 1908.

In the District Court of Kurunegala.

*Order Nisi.*

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198  
Testamentary In the Matter of the Intestate Estate of Lankatilaka Adicari Mudianselage Punchirala Lekama of Elabodegedera, deceased. No. 932.

Lankatilaka Adicari Mudianselage Dingiri Banda, Korala of Pannavitiya... Petitioner.

(1) Krisnasekera Mudianselage Ranmonika, (2) Lankatilaka A. M. Ukku Banda, (3) Lankatilaka A. M. Appuhamy, (4) Lankatilaka A. M. Mudalihamy, (5) Lankatilaka A. M. Ausadahami of Elabodegedera, in Mairawati korale... Respondents.

THIS matter coming on for disposal before C. D. Vigors, Esq., District Judge of Kurunegala, on September 11, 1908, in the presence of Mr. W. A. C. de Silva, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 11, 1908, having been read:

It is ordered that the said petitioner, be and he is hereby declared entitled, as the eldest son of the deceased, to letters of administration to the estate of the abovenamed deceased, and that the same be issued to him accordingly, unless the above-named respondents or any other interested shall, on or before October 20, 1908, show sufficient cause to the satisfaction of this court to the contrary.

C. D. VIGORS,  
District Judge.  
September 11, 1908.

In the District Court of Badulla.

*Order Nisi.*

41-  
198  
Testamentary In the Matter of the Goods and Chattels of John Williams of Roeberry estate, Lunugalla, deceased. No. B/321.

And  
In the Matter of the Civil Procedure Code 1889, Chapter XXXVIII.

William Alfred Williams, now of Roeberry estate, Lunugalla... Petitioner.

THIS matter coming on for disposal before W. A. G. Hood, Esq., District Judge of Badulla, on September 23, 1908, in the presence of Mr. Barandt L. Potger, Proctor, on the part of the petitioner; and the affidavit dated September 11, 1908, and the petition dated September 21, 1908, of the above-named petitioner having been read:

It is ordered that the above-named petitioner be and he is hereby declared entitled to have letters of administration to the estate of the above-named deceased as brother of the deceased, unless sufficient cause shall, on or before October 7, 1908, be shown to the satisfaction of this court to the contrary.

W. A. G. HOOD,  
District Judge.  
September 23, 1908.



## NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 1,410. In the matter of the insolvency of Francis Richard Sabonadiere, William Bowden Smith, and John Northmore, trading as Sabonadiere & Co.

WHEREAS on September 24, 1908, Robert Davidson, the assignee, filed a further account up to June 30, 1908, of the insolvent estate of Sabonadiere & Co., and of the separate estates of Francis Richard Sabonadiere, William Bowden Smith, and John Northmore, showing the sum of Rs. 21,424.76 (which sum includes the amounts respectively standing to the credit of the separate estates of the said William Bowden Smith and John Northmore) to be paid as a final dividend to the creditors of Messrs. Sabonadiere & Co., and the sum of Rs. 1,752.94 to be paid as a final dividend to the creditors of the separate estate of the said Francis Richard Sabonadiere, available for final dividend amongst the said creditors together with statements of proposed final dividends to be paid to the creditors of the insolvent estate of Messrs. Sabonadiere & Co., and of the separate estate of the said Francis Richard Sabonadiere. Take notice that a meeting of the creditors of the above-named insolvent estates will be held on October 22, 1908, to consider and approve of the scheme for the payment of the final dividends as proposed by the assignee in the said statements, and to authorize the assignee to pay the dividends as shown in the said statements.

J. B. Misso,  
Colombo, September 29, 1908. Secretary.

In the District Court of Colombo.

No. 2,329. In the matter of the insolvency of K. D. Belenis Appuhamy of Sedawatta.

WHEREAS the above-named K. D. Belenis Appuhamy has filed a declaration of insolvency, and a petition for the sequestration of the estate of the said K. D. Belenis Appuhamy has also been filed by P. M. Perera under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said K. D. Belenis Appuhamy insolvent accordingly; and that two public sittings of the court, to wit, on October 22, 1908, and on November 12, 1908, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court,  
J. B. Misso,  
Colombo, September 25, 1908. Secretary.

In the District Court of Colombo.

No. 2,293. In the matter of the insolvency of Balapuwaduge Samuel Gerard Mendis of Moratumulla, Moratuwa.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on October 29, 1908, for the grant of a certificate of conformity to the insolvent.

By order of court,  
J. B. Misso,  
Colombo, September 26, 1908. Secretary.

In the District Court of Colombo.

No. 2,294. In the matter of the insolvency of Balapuwaduge Domingu Mendis of Moratumulla Moratuwa.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on October 29, 1908, for the grant of a certificate of conformity to the insolvent.

By order of court,  
J. B. Misso,  
Colombo, September 29, 1908. Secretary.

In the District Court of Colombo.

No. 2,299. In the matter of the insolvency of Mahabalage Don Richard Saffermadoc of Dematagoda in Colombo.

NOTICE is hereby given that the above-named insolvent has been awarded a certificate of the third class.

By order of court,  
J. B. Misso,  
Colombo, September 29, 1908. Secretary.

In the District Court of Colombo.

No. 2,307. In the matter of the insolvency of Dosabhoj Hormusjee Marker of New Moor street, in Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on October 15, 1908, for the appointment of an assignee.

By order of court,  
J. B. Misso,  
Colombo, September 25, 1908. Secretary.

In the District Court of Kalutara.

No. 127. In the matter of the insolvency of Ismail Lebbe Marikar Mohamed Haniffa of Henemulla.

NOTICE is hereby given that the second sitting of this court in the above matter has been fixed for October 21, 1908.

By order,  
WM. DE SILVA,  
September 23, 1908. Secretary.

In the District Court of Kandy.

No. 1,546. In the matter of the insolvency of Mana Pina Kassim of Katugastota.

NOTICE is hereby given that the above-named insolvent has been granted a certificate as of the first class.

By order of court,  
W. M. DE SILVA,  
September 29, 1908. Secretary.

In the District Court of Kandy.

No. 1,552. In the matter of the insolvency of Maligatennagedara Stephen Mawundawella.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on October 21, 1908, for the annulment of the adjudication of insolvency.

By order of court,  
W. M. DE SILVA,  
Secretary.

September 29, 1908.

In the District Court of Kandy.

No. 1,560. In the matter of the insolvency of Pana Kaduruwail Kangany of Kitulmalay, Galaha.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will

take place at the sitting of this court on October 23, 1908, for the appointment of an assignee.

By order of court,  
W. M. DE SILVA,  
Secretary.

September 29, 1908.

In the District Court of Galle.

No. 378. In the matter of the insolvency of Assena Marikar Mohammed Haniffa of Milidduwa, an insolvent.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on November 16, 1908, for examination of the insolvent.

By order of court,  
D. M. JANSZ,  
Secretary.

Galle, September 29, 1908.

## NOTICES OF FISCALS' SALES.

### Western Province.

In the District Court of Negombo.

Bentarage Bastian Fernando of Mahahunupitiya ..... Plaintiff.

No. 6,990. Vs.

(1) Virappuligey Siyadoris Fernando, and wife (2) Wickremeradage Sebo Fernando, (3) Sarakkaligey Istigo Fernando, (4) Suduhakurudewage Simanchi Fernando, all of Dunagaha. . . Defendants.

NOTICE is hereby given that on October 27, 1908, commencing at 3 o'clock in the afternoon, will be sold by public auction at the respective premises the following property, mortgaged by bond No. 16,121, dated February 15, 1905, and declared liable to be sold by the decree entered in the above case, viz. :—

(1) An undivided seven-twenty-fourths of the land called Delgahawatta, situate at Dunagaha in the Dunagaha pattu of Alutkuru korale, together with the thatched house and other things standing thereon; the said land being bounded on the north and north-east by the land said to belong to the Crown, east and south-east by the land belonging to W. Sela Veda, south and south-east by the land belonging to W. Sela Veda and by the land said to belong to Crown, south and south-west by the land said to belong to the Crown; containing in extent 7 acres and 7 perches more or less.

(2) An undivided seven-twenty-fourths of the field called Dewatagahakumbura, situate at ditto; and bounded on the north and north-east by the field belonging to Tembiliya; on the south by the land called Godadeniya, and on the west by the field belonging to Veloon Appu and others; containing in extent 1 acre 1 rood and 10 perches more or less.

(3) An undivided seven-twenty-fourths of the field called Dawatagahakumbura, situate at ditto; and bounded on the north by the land belonging to Juan Pinto. Rendarala, on the east by the field called

pinkumbura, on the south by oya, and on the west by the field belonging to Helenis Naide; containing in extent 3 roods and 8 perches more or less.

(4) An undivided eleven-thirty-second of the field called Galekumbura, situate at ditto; and bounded on the north by the land belonging to the heirs of Dingirirala, on the east by the field belonging to Savariel Levera, on the south by the oya, and on the west by the field belonging to the heirs of Seenchi Veda; containing in extent 1 acre 2 roods and 31 perches more or less.

(5) An undivided seven-twenty-fourths of the field called Kotagarakumbura, situate at ditto; the said field being bounded on the north by the high land and by the land belonging to Francisco Naide, on the east by the garden belonging to the heirs of Sinchi Veda, on the south by the field belonging to Peris Sinno Appuhamy and others, and on the west by the garden belonging to the heirs of Sinchi Veda; containing in extent 5 acres 3 roods and 10 perches more or less.

(6) An undivided seven-twenty-fourths of the land called Migahawatta, situate at ditto; and bounded on the north by the land belonging to the heirs of Sinchi Veda, on the east by the land belonging to the heirs of Carolis, Vel-Vidane, and others, on the south by a portion of this land, and on the west by the garden belonging to the heirs of Sinchi Veda; containing in extent 4 acres and 27 perches more or less.

(7) The undivided one-sixth of the land called Delgahawatta, situate at Palliyapitiya in ditto; being bounded on the north-east by the land said to belong to the Crown, on the east and south-east, south and south-west by the land mentioned herein under figure 8, which formerly belonged to Sela Veda, and by the land said to belong to the Crown, and on the west and north-west by the land said to belong to the Crown; containing in extent 7 acres and 17 perches more or less.

(8) The undivided one-sixth of the land called Delgahawatta, situate at ditto; the said land being bounded on the north by the land herein mentioned under figure 7, on the east and south by the land formerly of the Crown and now belonging to Gabriele

Rose and to the heirs of Sinchi Veda, and on the west by the land herein mentioned under figure 7; containing in extent 2 acres and 2 roods more or less.

Amount to be levied Rs. 1,131.53, with interest on Rs. 971.66 at 9 per cent. per annum from February 6, 1908, till payment.

FRED. G. HEPPONSTALL,  
Deputy Fiscal's Office, Deputy Fiscal.  
Negombo, September 28, 1908.

**Central Province.**

In the District Court of Kandy.

Muna Kana Nana Muttaiih Chetty of  
No. 30, Trincomalee street, in Kandy . . . . . Plaintiff.  
No. 17,484. Vs.

(1) K. B. Giriagama and (2) L. B.  
Giriagama, both of Kandy . . . . . Defendants.

NOTICE is hereby given that on October 24, 1908, commencing at 12 o'clock noon, will be sold by public auction at this office the right, title, interest, claim, and demand of the said plaintiff in and to the mortgage bond No. 235 dated June 20, 1906, attested by Mr. E. D. W. Siebel of Kandy, Notary Public, for a sum of Rs. 1,000 and interest, executed in favour of judgment-debtor by S. M. Dingiri Banda late Korala of Niangoda of Harrispattu, and also security effected thereby.

Amount of writ Rs. 348.75.

A. V. WOUTERSZ,  
Fiscal's Office, Deputy Fiscal  
Kandy, September 29, 1908.

In the District Court of Kandy.

Francis William Sproule, District Engineer,  
Maradankadawala, in Anuradhapura . . . . . Plaintiff.  
No. 19,169. Vs.

Deyalage Don Stephen Mayadunne, Archdeacon of Katukele . . . . . Defendant.

NOTICE is hereby given that on October 27, 1908, commencing at 12 o'clock noon, will be sold by public auction at the premises, the following property mortgaged upon bond No. 249, dated October 5, 1907, and decreed to be sold by the judgment entered in the above case.

All that house and ground bearing present assessment No. 1,036, situate at Katukele, within the Municipality of Kandy; and bounded on the north by house No. 1,037, on the east by Colombo road, on the south by house No. 1,035, and on the west by property belonging to the convent; containing in extent 12 perches, being part and parcel of those houses Nos. 36 and 37, of 17 perches in extent.

Amount of writ Rs. 3,199.87½, and interest.

A. V. WOUTERSZ,  
Fiscal's Office, Deputy Fiscal  
Kandy, September 29, 1908.

**Northern Province.**

In the District Court of Jaffna.

R. M. M. S. T. Suppiramaniam Cheddiar of Vannarponnai . . . . . Plaintiff.  
No. 5,551. Vs.

Vaitilingam Kandiah of Valveddi . . . . . Defendant.

NOTICE is hereby given that on Monday, November 2, 1908, at 10 o'clock in the forenoon will be sold by public auction at the premises the right

title, and interest of the said defendant in the following property for the recovery of Rs. 1,500, with interest thereon at the rate of 15 per cent. per annum from March 30, 1907, until payment in full, and costs of suit being reserved (but deducting Rs. 100 out of interest) and charges, viz.:—

In a piece of land situated at Karanavay Veerappathy Rayankurichy called Kileyanthanai, containing or reputed to contain in extent 800 lachams of paddy culture; bounded or reputed to be bounded on the east by the property of Mannepillai and others and by waste land, north by the property of Kandar and others, west by the property of Kathirasan and others, and on the south by marshy ground and sea.

2. In an undivided ¾ share of a piece of land situated at Karanavay Cholankakurichy called Kilathu, containing or reputed to contain in extent 120 lachams of paddy culture; bounded or reputed to be bounded on the east by the property of Swaminather and others, north by waste land, west by the property of Seeniar and others, and on the south by the property of Sinnatamby and others.

3. In a piece of land situated at Karanavay Cholankakurichy called Attikkaddaiady, containing or reputed to contain in extent 5½ lachams of varagu culture; bounded or reputed to be bounded on the east by the property of Vetanayaki and others, north by the property of Tankam and others, west by the property of Kiruddinar and others, and on the south by the property of Mylvaganam and others.

Sale to commence at 2 P.M. of the following property, viz.:—

4. In a piece of land situated at Tanakkarakurichy called Chattirantai, containing or reputed to contain in extent 5½ lachams of varagu culture with its appurtenances including ¼ share of the well; bounded or reputed to be bounded on the east by lane, north by the village limit of Valvetykurichy; west by the property of Chinuddy and others, and on the south by the property of Sinnappillai.

5. In a piece of land situated at Valveddikurichy called Karavattanaippulam, containing or reputed to contain in extent 3½ lachams of varagu culture with its appurtenances; bounded or reputed to be bounded on the east by lane, north by the property of Velu, west by the property of Vallippillai and others, and on the south by the village limit of Tanakkarakurichy.

V. THAMBIPILLAI,  
Fiscal's Office, Deputy Fiscal  
Jaffna, September 28, 1908.

In the District Court of Jaffna.

(1) Vaittilingam Sivagurunathar and wife (2) Sivakkolumthu of Chadirup-pay . . . . . Plaintiffs.  
No. 5,612. Vs.

(1) Kumarasooriar Sinnatampar and wife (2) Annappillai of Chandirup-pay . . . . . Defendants.

NOTICE is hereby given that on Saturday, October 24, 1908, at 10 o'clock in the forenoon, will be sold by public auction at the Fiscal's Office, Jaffna, the following property hypothecated to the plaintiff and decreed to be sold by decree entered in the above action for the recovery of Rs. 1,385.46 with interest on Rs. 1,267 at the rate of 9 per cent. per annum from November 8, 1907, until payment in full and costs of suit being Rs. 128.19 and charges, viz.:—

In a debt of Rs. 200 alleged to be now due on an otty bond No. 355 dated February 8, 1904, executed by Meenadhipillai, widow of Nannitamby of Sandiruppay, in favour of Kumarasooriar Sinnatampar, the 1st judgment-debtor, and attested by T. J. Sinnatampo, Notary Public, on February 8, 1904.

2. In a debt of Rs. 150, with interest thereon at the rate of 12 per cent. per annum from August 12, 1905, alleged to be due on a debt bond No. 1,158, dated August 12, 1905, and executed by Meenadchippillai, widow of Sittampalam Nannitamby, and Nannitamby Kandiah of Sandiruppay in favour of Annappillai, wife of Kumarasooriar Sinnattampar the second judgment-debtor, and attested by Thiruvilankar Jacob Sinnathampo, Notary Public, on August 12, 1905.

V. THAMBIPILLAI,  
Deputy Fiscal.

Fiscal's Office,  
Jaffna, September 24, 1908.

In the District Court of Jaffna.

(1) Vaittilingam Sivagurunathar and wife (2) Sivakkolumthu of Chandiruppay ..... Plaintiff.  
No. 5,612. Vs.

(1) Kumarasooriar Sinnattampar and wife (2) Annappillai of Chandiruppay ..... Defendants.

NOTICE is hereby given that on Friday, October 23, 1908, at 10 o'clock in the forenoon, will be sold by public auction at the spot the following property hypothecated to the plaintiff, and decreed to be sold by decree entered in the above action for the recovery of Rs. 1,385.46 with interest on Rs. 1,267 at the rate of 9 per cent. per annum from November 8, 1907, until payment in full and costs of suit being Rs. 128.19, and charges, viz. :—

An undivided  $\frac{2}{3}$  share of a piece of land situated at Chandiruppay called Ayeravelikuruatan, containing or reputed to contain in extent  $7\frac{1}{2}$  lachams of paddy culture with cultivated and spontaneous plants; bounded or reputed to be bounded on the east by the property of Nakanatar Arumukam, north by the temple tank (Tirukkulam), west by the property of the defendants, and on the south by the property of Sinnattankam, wife of Ampalam.

(2) A piece of land situated at Chandiruppay called Kalvalai, containing or reputed to contain in extent 4 lachams of varagu culture with houses and cultivated and spontaneous plants; bounded or reputed to be bounded on the east by the aforesaid land, north by the procession street of the temple of Kalvalai Pillaiar, and on the west and south by the property of Sinniah Santirasekarampillai and shareholders.

V. THAMBIPILLAI,  
Deputy Fiscal.

Fiscal's Office,  
Jaffna, September 24, 1908.

In the District Court of Mannar.

Asenima Uthumanima of Tharathundu ..... Plaintiff.  
No. 8,834. Vs.

(1) Neina Mohamado Saido Ibrahim,  
(2) Neina Mohamado Meera Saibo,  
(3) Neina Mohamado Matharusaibo,  
(4) Pathumuttu widow of Mohaiadeenkappudayar, (5) Sahraumma wife of Agamadoneina, (6) Uthumaneina Agamadoneina, all of Tharakunda,  
(7) Pathumuttu widow of Noorukapudayar, (8) Mohaiadeenkappudayar Alimaumma, (9) Mohaiadeenkappudayar Meeramma, (10) Mohaiadeenkappudayar Mohamado Meerasaibo, all of Katugastota ..... Defendants.

NOTICE is hereby given that on Friday and Saturday, October 23 and 24, 1908, commencing at 10 o'clock in the forenoon, will be sold by

public auction at the spot the right, title, and interest of the said defendants in the following property, viz. :—

On October 23, 1908.

(1) One-fourth share in common of a palmyra garden called Uylampannai in extent 300 marakals, situated at Konnayankudieruppu in Mannar East; and bounded on the east by Assen Mohaiadeen Nagooran and others, north, by Moona Kadersaibo Marakayar and others, west by Uylampannai and Kappaneina Marakayar Assana Marakayar and others, and south by path.

(2) A coconut garden called Sampathoduwai in extent 100 marakals, situated at ditto in ditto; and bounded on the east by Neina Mohamado Mohaiadeen Kappudayar and others, north by Aliar Kuppa Pichai and others, west by Aliar Uthumankandu and others, and south by Kappaneina Sulaiman and others. Out of this excluding that portion of garden belonging to Ibrahim Nachchia wife of Neina Mohamado and half share of that portion belonging to Meera Nachchia wife of Agamado Neina, the other half share and one-fourth share in common of the remainder of the whole garden.

(3) A coconut garden called Perukkadipannai in extent 30 marakals, situated at ditto in ditto; and bounded on the east by the land of Sinnadappu Neina Mohamado and others, north by the land of Pichai-umma widow of Assanapillai and others, west by path, and south by Crown land adjoining seabeach.

On October 24, 1908.

(4) Five-sixth share in common of a coconut garden called Thegupanikankaney in extent from east to west 320 yards, north to south 410 yards, situated at Uvaiadypannai in Mannar West; and bounded on the east by Government road, north by Agamado Neina Sulaimanlevvai and others, west by path and south by Kappatamby Kappudayar and others.

Amount to be levied, Rs. 4,408.71 with interest on Rs. 3,000 at the rate of 18 per cent. per annum from February 5, 1908, till payment and such interest does not exceed Rs. 1,942.50.

S. TURAIYAPPAH,  
Deputy Fiscal.  
Fiscal's Office  
Mannar, September 22, 1908.

### Southern Province.

In the District Court of Matara.

Sarukkali Patabendige Andris Appu of Tenuwela ..... Plaintiff.  
No. 3,886. Vs.

Naidabaturuge Babunhamy of Ahangama ..... Defendant.

NOTICE is hereby given that on Saturday, November 21, 1908, commencing at 3 o'clock in the afternoon will be sold by public auction at the premises the following mortgaged property, viz. :—

1. Eleven-sixtieth share of the fruit trees and soil, exclusive of planter's share of the new plantation of Galbodawatta in extent 2 roods and 35 perches, situate at Ahangama.

2. Half of 1,703/7,000 shares of all the fruit trees and of soil of the land called Galbodawatta in extent about  $2\frac{1}{2}$  acres, situate at ditto, and of the masonry house of 13 cubits standing thereon.

The right, title, and interest of the defendant in and to the following, viz. :—

3. Half of the divided portions marked Lrs. A., B., and C of Mudillagahawatta *alias* Palutagahawatta at ditto.

4. Half of the divided portion marked Lr. B. of the land Mudillagahawatta *alias* Palutagahawatta at ditto.

5. Half of the divided portion marked Lr. B. of Mudillagahawatta *alias* Palutagahawatta at ditto.

6. Half of 1/16 of the land called Mudillagahawatta, situated at Ahangama and of the planter's half share from the 15 coconut trees standing thereon.

Writ amount, Rs 702.50 and interest at 9 per cent. per annum from October 13, 1906.

C. T. LEEBRUGGEN,  
Fiscal's Office, for Fiscal.  
Galle, September 25, 1908.

4/ In the District Court of Galle.  
James Dias Abeysiriwardena Seneviratna Appuhami of Meepe. . . . . Plaintiff.  
No. 8,450. Vs.

Cathrine Maria Jayasekera Hamine of Gintota and others . . . . . Defendants.

NOTICE is hereby given that on Wednesday, October 23, 1908, at 3 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property, viz:—

1. Undivided  $\frac{3}{4}$  part of the garden called Kekiribokkewatta, situate at Gintota Welipitimodera, together with the house of 9 carpenter's cubits standing thereon.

2. Undivided  $\frac{1}{2}$  part of the Godellawatta at ditto.

Writ amount, Rs. 724.85.

C. T. LEEBRUGGEN,  
Fiscal's Office, for Fiscal.  
Galle, September 24, 1908.

2/50 In the District Court of Galle.  
John Sarnelis de Silva Jayawardena of Colombo. . . . . Plaintiff.  
No. 8,575. Vs.

D. A. Subasinha of Pettigalawatta in Galle . . . . . Defendant.

NOTICE is hereby given that on Saturday, November 28, 1908, at 2 o'clock in the afternoon will be sold by public auction at the spot the right, title, and interest of the said defendant, in the following property, viz:—

All that soil and trees of the land called Wadiyekanda in extent 160 acres more or less situate at Mapalagama.

Writ amount, Rs. 3,815.27 with interest on Rs. 3,777.25 at 9 per cent. per annum from August 7, 1907, less Rs. 100 paid.

C. T. LEEBRUGGEN,  
Fiscal's Office, for Fiscal.  
Galle, September 29, 1908.

4/ In the District Court of Galle.  
M. A. R. S. M. Suppramanian Pillai of Galle . . . . . Plaintiff.  
No. 8,990. Vs.

Tenuwarabadalge Pedris de Silva of Tiranagama and another . . . . . Defendants.

NOTICE is hereby given that on Monday, October 26, 1908, at 2 o'clock in the afternoon will be sold by public auction at the spot the following mortgaged property, viz:—

All that defined portion of the garden called Otiaparangiawatta being  $\frac{1}{2}$  of the lots Nos. 1 and  $\frac{1}{2}$

together with all the plantations and buildings bearing assessment No. 71, now standing or at any time hereafter to be erected thereon, situate at Kaluwella, in extent 19.43 perches.

Writ amount, Rs. 5,187.48 with interest on Rs. 4,911.08 at 9 per cent. per annum from September 2, 1908.

C. T. LEEBRUGGEN,  
Fiscal's Office, for Fiscal.  
Galle, September 24, 1908.

In the District Court of Galle.  
Ana Roona Ana Roona Sovenna Mana Ramanathan Chetty of Galle . . . . . Plaintiff.  
No. 8,995. Vs.

Mohamed Haniffa Ibono Mohamed Cassim of Galle Fort . . . . . Defendant.

NOTICE is hereby given that on Saturday, October 24, 1908, at 9 o'clock in the forenoon, will be sold by public auction at the premises the following mortgaged property, viz:—

1. All that house and premises with the out buildings formerly marked No. 33 and now No. 5, situate at Rampart street, in the Fort of Galle, in extent 13.32 perches.

On Monday, October 26, 1908, at 2 P.M. at the spot.

2. An allotment of land called Panvila, situate at Narawala in Akmeemana, containing in extent, exclusive of the road passing through the land, 1 acre 2 roods and 32 perches.

Writ amount Rs. 5,640.21, with interest on Rs. 5,388.94 at 9 per cent. per annum from July 7, 1908.

C. T. LEEBRUGGEN,  
Fiscal's Office, for Fiscal.  
Galle, September 23, 1908.

#### Province of Uva.

In the District Court of Badulla.  
Nugegodage William Silva of Bandara-wela . . . . . Plaintiff.  
No. 2,134. Vs.

Meegama Gurunnanselage Don John Appuhamy of Kumbalwela . . . . . Defendant.

NOTICE is hereby given that on the days and hours mentioned below will be sold by public auction at the respective premises the right, title, and interest of the said defendant in the following property, for the recovery of the sum of Rs. 895.56 together with legal interest on Rs. 747.87 from June 26, 1907, till payment in full, and poundage thereon:—

On Friday, October 23, 1908, commencing at 12 noon.

(1) Hewanekumbura, of about 3 amunams of paddy sowing in extent, bounded on the north by bamboo bush and wetiya, east by dola or a water-course, south by same dola or water-course, and west by ela, and situate at Gotuwela village.

(2) Dikarawe, bearing No. 1,094 in the commutation tax register of the extent of 1 amunam paddy sowing, and bounded on the north by kandure and wella, east by wella, south by ella, and west by kandura, together with everything belonging thereto, and situate at Gotuwela village.

(3) Pallekahatalanda, of the extent of 1 amunam and 1 pela of paddy sowing, and bounded on the north by ditch, east by ela, wella, south by wella, and west

by imaniyara, together with everything belonging thereto, and situate at Gotuwela village.

(4) Damunugaha-arawa of the extent of 2 pelas of paddy sowing, and bounded on the north by wella, east by the limit of the portion belonging to Siyatu, south by Galgodahewaliya, and west by the limit of the portion belonging to Siyatu, together with everything belonging thereto, and situate at Gotuwela village.

(5) Otumbekumbura of the extent of 1 amunam of paddy sowing, bounded the north by hewaliya, east by the limitary dam of the field belonging to Getame Kalu Menika, south by kandura, and west by the limitary dam of the field belonging to Galpattegedara Ranmenika, together with everything belonging thereto, and situate at Gotuwela village.

(6) Hapugaha-arawa of about 1 amunam of paddy sowing in extent, bounded on the north by imaniyara east by ela, south by kandura, and west by imaniyara, together with everything belonging thereto, and situate at Gawaragama village.

On Saturday, October 24, 1908, commencing at 10 o'clock in the morning.

(7) Darakada-arawa of the extent of 1 pela paddy sowing, and bounded on the north by Veraniyagalwella, east by ella, south by ella, and west by limitary dam of Mahimi's field, together with everything belonging thereto, and situate at Nawela village.

(8) Nekatgedara-arawa of the extent of 1 pela paddy sowing, bounded on the north by imaniyara, east by imaniyara, south by malakandura, and west by malakandura, together with everything belonging thereto, and situate at Nawela village, and mentioned in the certificate of sale No. 1,815 dated August 6, 1888.

(9) Neketgedarakumbura of 2 pelas and 5 kurunies of paddy sowing in extent, and bounded on the north by imaniyara, east by imaniyara, and south and west by imaniyara, together with everything belonging thereto, and situate at Nawelagama village, and mentioned in certificate of sale No. 2,085 dated February 25, 1889.

(10) Neketgedara-arawa of about 5 kurunies in paddy sowing extent, bounded on the north by wetiya, east by limitary ridge, and south and west by malakandura, together with everything belonging thereto, and situate at Nawelagama aforesaid and mentioned in certificate No. 1,813 dated August 6, 1888.

(11) Neketgedara-arawa of 3 pelas and 5 kurunies of paddy sowing in extent, bounded on the north by Galwetiya, east by ela, south by imaniyara, and west by malakandura, together with everything belonging thereto, and situate at Nawelagama village, and mentioned in certificate No. 1,814 dated August 6, 1888.

(12) Mahakumbura of the extent of 3 pelas of paddy sowing in extent, bounded on the north by the limitary ridge of Tepanis Appu's field, east by the

limitary ridge of Dingiriya's field, south also by the limitary ridge of Dingiriya's field, and west by kode, and situate at Beddehenagama aforesaid.

M. EDIRIWIRA,

Fiscal's Office, Deputy Fiscal.  
Badulla, September 23, 1908.

Province of Sabaragamuwa.

In the Court of Request of Ratnapura.

Hettihewage Davith Silva of Ratnapura ..... Plaintiff.

No. 9,759. Vs.

Ekala Kiribandara Wijesundara Seneviratne, late Korala of Gilimale ..... Defendant.

NOTICE is hereby given that on October 24, 1908, at 11 o'clock in the forenoon, will be sold by public auction at the premises the following property, specially mortgaged and decreed to be sold by the decree entered in the above case, to wit, for the recovery of a sum of Rs. 330.41 with interest on Rs. 303.16 at the rate of 9 per cent. per annum from March 31, 1908, till payment in full and poundage, viz.—

An undivided  $\frac{1}{2}$  share of the following lands appurtenant to Ketawala Suduhakuralagepanguwa situate at Gilimale in the Udapattu of Kuruwiti korale, in the Ratnapura District of the Province of Sabaragamuwa; and bounded on the east by Miyanapoldola, south by Induruganga, west by Panwile-ela, and north by Morangula; containing within the boundaries 150 amunams of paddy sowing, viz., (1) Kohombagahawatta, (2) Batalakotuwwewatta, (3) Patagawawatta, (4) Talagahawatta, (5) Hapugahawatta, (6) Weraniyaketiawatta, (7) Hingallenewatta, (8) Hingalleneparanawatta, (9) Baduwatta, (10) Kilanchiyahitinawatta, (11) Juwahitinawatta, (12) Gallenewatta, (13) Beeriwatta, (14) Kumbagahawatta, (15) Agalawatta, (16) Heenmarangahawatta, (17) Kumbalhagewatta, (18) Gallenaudakanattewatta, (19) Kumburagawawatta, (20) Etambagahahenewatta, (21) Ambalamewatta, (22), Marawegalewatta, (23) Galgulanewatta, (24) Paragahapittaniyawatta, (25) Potukaladeniyewatta, (26) Panwilakumbura, (27) Potukaladeniye, (28) Polgaswattakumbura, (29) Illukpotagawakumbura, (30) Kahatagahadeniya, (31) Kohiladeniya, (32) Kajuwattakumbura, (33) Kiriya-kotuwedeniya, (34) Kohombagahawattakumbura, (35) Batalakotuwe-elagawadeniya, (36) and  $\frac{1}{2}$  share of all the chena lands appurtenant to Suduhakurugepanguwa.

R. E. D. ABEYRATNE,

Fiscal's Office, Deputy Fiscal.  
Ratnapura, September 24, 1908.

DISTRICT AND MINOR COURTS NOTICES.

Destruction of Records in the District Court and Court of Requests of Kurunegala.

NOTICE is hereby given, in terms of the Ordinance No. 12 of 1894, section 6, that the following records of the above courts, to wit:—

I. Money cases of the District Court of Kurunegala from the year 1866 to the year 1871;

II. Money cases of the Court of Requests of Kurunegala from the year 1863 to the year 1873, except cases in both courts in which—

- (1) Mortgage decrees have been entered,
- (2) Unclaimed suitors' money are lying in deposit,

(3) Satisfaction of judgment decree or order has not been recorded, and

(4) Judgment being revived or writ issued—ten years have not elapsed—

will on and after 3 months from this day be destroyed, unless any person interested in any such record personally, by proctor, or by duly authenticated petition, claim, upon good cause shown, that such record may not be destroyed.

C. D. VIGORS,  
District Judge.

District Court,  
Kurunegala, September 24, 1908.