



Ceylon Government Gazette

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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, 1908" 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2 The Ordinances specified in schedule A are repealed to the extent specified in the fourth column thereof.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 mortgagée, 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 or 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 *bonâ 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.

63 Any person who—

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

(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 kacheheri, 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.

	<i>Duty.</i>
	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—	Duty. 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>

Duty.
Rs. c.

Exemptions.

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.— <i>See</i> 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 ætatis</i>	100 0
35 LETTER of license from creditor to debtor	10 0
36 MORTGAGE— <i>See</i> 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.— <i>See</i> 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

PART II.
Containing the Duties on Law Proceedings.

Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.	Class 8.	Class 9.
Rs. 500 and under.	Rs. 1,000 and under.	Rs. 1,500 and under.	Rs. 2,000 and under.	Rs. 2,500 and under.	Rs. 5,000 and under.	Rs. 7,500 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	
2 50	5 0	7 50	10 0	12 50	15 0	17 50	20 0	
<p>IN THE SUPREME COURT.</p> <p><i>In Civil Proceedings.</i></p> <p>Every appointment of proctor.—Affidavit.—Petition of review preparatory to appeal to the 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>								
<p>For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, in addition to the duties in Class 8, a further Rs. 2.50, after which no additional duty shall be leviable.</p>								

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.	Rs. c.
1 0	1 50	3 0	5 0	7 50	10 0	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. Rs. c. 1 25
<p>IN THE DISTRICT COURTS.</p> <p><i>In Civil Proceedings.</i></p> <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 nisi, absolute, or any other decree.—Notice of trial.—Writ of execution against property.—Warrant against person.—Commitment.—Writ of delivery of specific movables.—Writ of possession of immovables.—Warrant to seize property.—Certificate to judgment-debtor authorizing mortgage, &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>						
2 50	4 0	8 0	15 0	20 0	25 0	2 50
0 50	0 75	1 50	2 50	3 0	4 0	0 25

IN THE 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. 6.

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

Claim Proceedings.

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

0 50

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

10 0

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

	<i>Duty.</i>
Appointment of agent to accept process, warrant, or power of attorney to confess judgment shall bear a stamp of	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 nisi, 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.	
Surveyors.—Ordinance No. 15 of 1889 :	
License to practise	2 50
Tindals.—See Boats.	

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).

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.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a criminal session of the said court for the District of Ratnapura will be holden at the court-house at Colombo, on Monday, November 2, 1908, at 11 o'clock of the morning of the said day instead of on October 12, 1908, as originally proclaimed.

And I do hereby require and inform all persons concerned therein to attend at the time and place above-mentioned, and not to depart without leave asked and granted.

R. B. HELTINGS,
Fiscal.
Fiscal's Office,
Ratnapura, September 30, 1908.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.
Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Saibo Doray Manatchy Umna of Maligakanda road in Colombo, deceased.

Saibo Doray Habibo Umma.....Petitioner.

And

(1) Meera Lebbe Bastambi Lebbe, (2) Saibo Doray Ajar Umma, and her husband (3) Ismail Lebbe Neina Marikar, all of Maligakanda road, Colombo..... Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on August 12, 1908, in the presence of Messrs. Prins & Brito, Proctors, on the part of the petitioner above-named; and the affidavit of the said petitioner dated June 29, 1908, having been read:

It is ordered that the said petitioner, be and she hereby declared entitled, as the sister 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 September 24, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

August 12, 1908.

The date of showing cause against this *Order Nisi* is extended to October 15, 1908.

HERMANN A. LOOS,
District Judge.

In the District Court of Colombo.
Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Thandautham Chetty Sandrasekaram of Layard's Broadway, Colombo, deceased.

Sandanam, widow of the late Vyapuri Chetty Thandautham Chetty of Layard's Broadway, Colombo.....Petitioner.

And

(1) Thandautham Chetty Sivagnanavathy and (2) P. Sinnathamby, both of Layard's Broadway, Colombo.... Respondents.

THIS Matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on September 12, 1908, in the presence

of Messrs. Perumalpillai and Chelliah, Proctors, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 9, 1908, having been read:

It is ordered that the said petitioner, be and she hereby declared entitled, as the mother of the 1st respondent, a minor heir 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 15, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.
September 12, 1908.

In the District Court of Colombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Dewapurage Mancho Fernando of Wellawatta in the District of Colombo, deceased.

Shena Oona Thena Pana Suppremanian Pulle of Sea street in Colombo.....Petitioner.

And

(1) Dewapurage Abraham Fernando of Wellawatta, (2) Dewapurage Sutina Fernando, and her husband (3) Pattilage Cornelis Fernando, both of Warakapola in Mirigama, (4) Hikkaduwa Nadoris Fernando of Wellawatta, (5) Dewapurage Ano Fernando, widow of Weeramundage Baron Fernando of Wellawatta, (6) Dewapurage Lissie Fernando, and her husband (7) Horanage James Fernando of Molpe in Moratuwa, (8) Dewapurage Podi Nona, widow of D. Marthelis Fernando, (9) Dewapurage Arthur Fernando of Dematagoda, (10) Dewapurage Luke Fernando of Negombo, (11) Dewapurage Manis Fernando of Wellawatta, (12) Dewapurage Mano Fernando of Hunupitiya, widow of D. Agonis Fernando, (13) Dewapurage Daniel Fernando of Wellawatta..... Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on September 15, 1908, in the presence of Messrs. Silva & Perera, Proctors, 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 a creditor 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 15, 1908, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

September 15, 1908.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of the late Don Francis Kulatunga
No. 3,149C. of Dematagoda in Colombo, de-
ceased.

Margaret Mary Kulatunga *nee* Rathayaka,
of Dematagoda Petitioner.

and

(1) Don Bennett Leo Clement Kula-
tunga, (2) Don Joseph Emanuel
Kulatunga, (3) Dona Lilian Josephine
Welhelmina Kulatunga, (4) Don
Gabriel Philip Kulatunga, (5) Dona
Mary Margaret Kulatunga, (6) Dona
Daisy Agnes Kulatunga, all of Demata-
goda in Colombo Respondents.

THIS matter coming on for disposal before
Hermann A. Loos, Esq., District Judge of
Colombo, on September 17, 1908, in the presence of Mr.
A.B. Tillekeratne, Proctor, on the part of the petitioner
abovenamed; and the affidavit of the said petitioner
dated September 17, 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 22, 1908, show sufficient
cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

September 17, 1908.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of the late Frederick Margenout
No. 3,155. Jansz, late of Colombo, deceased.

Percival Osmund Jansz of Cotta road, in
Colombo Petitioner

(1) Olive Mildred Vandendrizen (*nee*
Jansz), (2) Sybil Clare Jansz, (3)
Ernest Noel Jansz, all of Alutma-
watta in Colombo Respondents.

THIS matter coming on for disposal before
Hermann A. Loos, Esq., District Judge of
Colombo, on September 28, 1908, in the presence of
Mr. Arthur Alvis, Proctor, on the part of the
petitioner abovenamed; and the affidavit of the said
petitioner dated September 24, 1908, having been
read :

It is ordered that the said petitioner, be and he is
hereby declared entitled, as a son 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 29, 1908, show sufficient
cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

September 28, 1908.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of the late Jayekodi Arachige
No. 3,156. Dona Marthina Hamine, wife of
Hettiaratchige Don Jusey Appu-
hamy of Pamunugama, deceased.

Hettiaratchige Don Jusey Appuhanty
of Pamunugama Petitioner.

And

(1) Hettiaratchige Dona Elisa Hamine,
(2) Hettiaratchige Dona Maria Hami-
ne, (3) Hettiaratchige Dona Lucia
Hamine, all of Pamunugama Respondents.

THIS matter coming on for disposal before Her-
mann A. Loos, Esq., District Judge of Colombo,
on September 28, 1908, in the presence of Mr. E. G.
Jayewardene, Proctor, on the part of the petitioner
above-named; and the affidavit of the said petitioner
dated September 25, 1908, having been read :

It is ordered that the said petitioner, be and he is
hereby declared entitled, as husband 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 November 12, 1908, show sufficient
cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

September 28, 1908.

In the District Court of Colombo.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and
Jurisdiction. Testament of George William
No. 3,162. Henry Russell of Nayabedde Ban-
darawela in the Island of Ceylon,
deceased.

THIS Matter coming on for disposal before
Hermann A. Loos, Esq., District Judge of
Colombo, on October 5, 1908, in the presence of
Messrs. F. J. & G. de Saram, Proctors, on the part of
the petitioner Cosmo Moray Gordon of Colombo; and
the affidavit of the said petitioner dated October
2, 1908, having been read :

It is ordered that the will of the said George
William Henry Russell, deceased, dated June 22,
1895, an exemplification of probate of which, under
the Seal of the High Court of Justice in England, is
now deposited in this court, be and the same is hereby
declared proved; and it is further declared that the
said Cosmo Moray Gordon is the attorney of Mabel
Mary Russell, the surviving executrix named in the
said will, and that he is entitled to have letters of
administration with copy of the said will annexed
issued to him accordingly, unless any person 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.

October 5, 1908.

In the District Court of Kandy.

Testamentary Jurisdiction. In the Matter of the Estate of the late, Muna Nawanna Nagappa Chetty, deceased, of Nawalapitiya. No. 2,656.

THIS matter coming on for disposal before Felix Reginald Dias, Esq., District Judge of Kandy, on September 19, 1908, in the presence of Mr. Jayatileke, Proctor, on the part of the petitioner, Kawanna Muna Muthiah Chetty of No. 16, Trincomalee street in Kandy; and the affidavit of the said petitioner dated September 19, 1908, having been read:

It is ordered that the first respondent Muna Nawanna Nagappa Chetty's son Annamalay Chetty of Walayapatti in Trimayan Taluga, Pudukote, in India, be and he is hereby declared entitled to letters of administration to the estate of Muna Nawanna Nagappa Chetty of Nawalapitiya, deceased, as the son of the said deceased, and in the event of his failing to take out letters of administration the second respondent, William Marcellus de Silva, Secretary of the District Court of Kandy, be and he is hereby declared entitled to letters of administration, to the estate of the said deceased, as the Secretary of the District Court of Kandy, unless Muna Nawanna Nagappa Chetty's son Annamalay Chetty of Walayapatti in Trimayan Taluga, Pudukote, in India, and (2) William Marcellus de Silva, Secretary of the District Court of Kandy shall, on or before October 29, 1908, show sufficient cause to the satisfaction of this court to the contrary.

FELIX R. DIAS,
District Judge.

In the District Court of Galle.

Order Nisi.

T. 3,819. In the Matter of the Estate of Sinno Lebbe Marcar Sey Abdul of Deddugoda, deceased.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge of Galle, on July 30, 1908, in the presence of Mr. G. E. Abeywardane, on the part of the petitioner Ossen Saibo Abubukker of Deddugoda; and the affidavit of the petitioner Ossen Saibo Abubukker dated July 30, 1908, having been read:

It is ordered and declared that the said Ossen Saibo Abubukker is the brother-in-law of the deceased, and that he is as such entitled to have letters of administration issued to him accordingly, unless the respondents, namely,—(1) Ossen Saibu Alima Natchia, (2) Sey Abdu Hameem, (3) Sey Abdu Abdu Rasak, (4) Sey Abdu Abdu Kuhen, (5) Sey Abdu Poowath Umma—shall, on or before September 3, 1908, show sufficient cause to the satisfaction of this court to the contrary.

It is further ordered that the first respondent be appointed guardian *ad litem* over the 2nd, 3rd, 4th, and 5th respondents for the purpose of this application

July 30, 1908. K. MACLEOD,
District Judge.

This Order Nisi has been extended to October 14, 1908.

K. MACLEOD,
District Judge.

In the District Court of Galle.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Naina Marcar Pattu Muttu, deceased, of Galle Fort. No. 3,839.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge, Galle, on September 21, 1908, in the presence of Mr. F. J. de

Vos, Proctor, on the part of the petitioner Uduma Lebbe Marcar Abdul Volido; and the affidavit of the petitioner, dated September 18, 1908, having been read: it is ordered that the 4th respondent be appointed guardian *ad litem* of the 2nd and 3rd respondents, unless the respondents shall, on or before October 26, 1908, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Uduma Lebbe Marcar Abdul Volido is the husband of the deceased, and that he is as such entitled to have letters of administration issued to him accordingly, unless the respondents—(1) Aisa Umma, (2) Abdul Volid Mohammed, (3) Abdul Volid Kadija, and (4) Naina Marcar Mohammed Ismail, all of Galle Fort—shall, on or before October 26, 1908, show sufficient cause to the satisfaction of this court to the contrary.

September 21, 1908. K. MACLEOD,
District Judge.

In the District Court of Galle.

No. 3,824 T. In the Matter of the Estate of I. L. M. Mohamed, deceased, of Galle.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge, Galle, on August 15, 1908, in the presence of Mr. G. E. Abeywardena, Proctor, on the part of the petitioner Mohamed Lebbe Marcar Notaris Mohamed Ibrahim; and the affidavit of the petitioner dated August 6, 1908, having been read:

It is ordered and declared that the said Mohamed Lebbe Marcar Notaris Mohamed Ibrahim is a son of the deceased, and that he is as such entitled to have letters of administration issued to him accordingly, unless any one interested shall, on or before September 23, 1908, show sufficient cause to the satisfaction of this court to the contrary.

August 18, 1908. K. MACLEOD,
District Judge.

This Order Nisi has been extended to October 14, 1908.

K. MACLEOD,
District Judge.

In the District Court of Galle.

Order Nisi declaring Will proved, &c.

Testamentary Jurisdiction. In the Matter of the Last Will and Testament of Marshal Gabriel de Zilva, late of Kaluwella in Galle, deceased. No. 3,835.

THIS matter coming on for disposal before K. W. B. Macleod, Esq., District Judge, Galle, on September 8, 1908, in the presence of Mr. D. G. Goonewardene, Proctor, on the part of the petitioner Jonathen Gabriel de Zilva; and the affidavit of the petitioner dated September 7, 1908, having been read:

It is ordered that the will of Marshal Gabriel de Zilva, deceased, dated August 14, 1907, be and the same is hereby declared proved unless the respondents shall, on or before October 13, 1908, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Jonathen Gabriel de Zilva, is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless the respondents (1) Mercy de Zilva, wife of (2) Richard Peter de Zilva, both of Weliwatta—shall, on or before October 13, 1908, show sufficient cause to the satisfaction of this court to the contrary.

September 8, 1908. K. MACLEOD,
District Judge.

In the District Court of Ratnapura.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Pinnagala Muhandiramalage No. 559. Appuhamy of Kalalella, deceased.

Perumpulli Mudiyansele Dingiri
Menike of Kalalella Petitioner.

And

Pinnagala Muhandiramalage Punci-mahatmaya, by his guardian *ad litem* Udawela Arachchillage Bandula Hamy of Madampe Respondent.

THIS matter coming on for disposal before W. H. B. Carbery, Esq., District Judge of Ratnapura, on September 29, 1908, in the presence of Mr. H. Ellawala, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner, dated September 29, 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 respondent above-named or any other person or persons interested shall,

on or before October 31, 1908, show sufficient cause to the satisfaction of this court to the contrary.

September 29, 1908. W. H. B. CARBERY,
District Judge.

In the District Court of Trincomalee.

Testamentary Jurisdiction. In the matter of the Estate of Sinnaviar Veluppillai of Kantalai, deceased. No. 253.

Parupatipillai, widow of Sinnaviar Veluppillai of Kandalai, in Tamblegam pattu Petitioner.

THIS matter coming on for disposal before G. M. Cookson, Esq., District Judge of Trincomalee, on September 3, 1908, in the presence of Mr. S. Viswalingam, Proctor, on the part of the petitioner; and the affidavit and petition of the said Parupatipillai, widow of Sinnaviar Veluppillai, dated September 2, 1908, having been read:

It is ordered that the petitioner as the wife of the deceased, Sinnaviar Veluppillai, is entitled to have letters of administration issued to her, unless any one interested in the said estate shall, on October 12, 1908, show sufficient cause to the contrary.

Trincomalee, September 3, 1908. G. COOKSON,
District Judge.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 2,296. In the matter of the insolvency of (1) Mahawattage Juanis Perera and (2) Mahawattage Lewis Perera, both of Madampitiya in Colombo.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvents will take place at the sitting of this court on November 12, 1908, for the grant of certificates of conformity to the insolvents.

By order of court,

Colombo, October 1, 1908. J. B. MISSEO,
Secretary.

In the District Court of Colombo.

No. 2,320. In the matter of the insolvency of Thani Anmai Kandiah Palle of No. 94, Chekku street, 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 November 12, 1908, for the grant of a certificate of conformity to the insolvent.

By order of court,

Colombo, October 1, 1908. J. B. MISSEO,
Secretary.

In the District Court of Kalutara.

No. 125. In the matter of the insolvency of Don Lonis Weerasekere of Molligoda.

NOTICE is hereby given that the sitting of this court in the above matter is adjourned to October 28, 1908, for assignee's report.

By order,

October 7, 1908. WM. DE SILVA,
Secretary.

In the District Court of Kalutara.

No. 126. In the matter of the insolvency of Don Podi Sinno Weerasekere of Molligoda.

NOTICE is hereby given that the sitting of this court in the above matter is adjourned to October 28, 1908, for assignee's report.

By order,

October 7, 1908. WM. DE SILVA,
Secretary.

In the District Court of Galle.

No. 374. In the matter of the insolvency of Pasikkuhennedige Davit Sinno of Dodanduwa, 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 6, 1908, to consider the grant of a certificate of conformity to the insolvent.

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

October 5, 1908.

In the District Court of Galle.

No. 375. In the matter of the insolvency of Pitiwelle Kankanange Don Erolis Appu of Goluwamulla, 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 10, 1908, for examination of insolvent.

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

- Galle, October 5, 1908.

In the District Court of Galle.

No. 377. In the matter of the insolvency of Kiriwandalage Cornelis of Dangedera in Galle.

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 4, 1908, for filing of assignee's report.

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

Galle, October 1, 1908.

In the District Court of Kegalla.

No. 35. In the matter of the insolvency of Don Thepanis Wijesundera of Indurana.

NOTICE is hereby given that the meeting of the creditors of the above-named insolvent fixed for this day will take place at the sitting of this court on October 15, 1908, instead of this day to enable the insolvent to surrender and conform, and a similar meeting will take place at the further sitting fixed for October 29, 1908.

By order of court,
C. P. W. GUNASEKERA,
Secretary.

Kegalla, September 30, 1908.

NOTICES OF FISCALS' SALES.

Western Province.

In the District Court of Colombo.

James Alfred Wijeyekoon.....Plaintiff.
B. M. WeckremesingheSubstituted plaintiff.
M. S. P. Meyappa Chetty of Sea street,
Colombo Second substituted plaintiff.

No. 15,529. Vs.

R. M. K. R. M. Kadappa Chetty of Sea street, ColomboDefendant.

NOTICE is hereby given that on Monday, November 2, 1908, at 4 o'clock in the afternoon, 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 the sum of Rs. 4,500, which the said second substituted plaintiff is entitled to, viz:—

All that upstairs house and ground bearing assessment No. 89 (formerly No. 79), situated at Dam street, within the Municipality of Colombo; bounded on the north by the house of Marikar Meera Lebbe, on the east by the house of M. L. Marikar, on the south by the house of Samsie Lebbe, and on the west by Dam street; containing in extent 3 21·100 perches.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 7, 1908.

In the District Court of Colombo.

Merennege Arnolis Fernando of Methmedura in Moratuwa.....Plaintiff.

No. 25,417. Vs.

Don Paulis Rupasinghe Jayawardana.
Vidane Arachchi of Jaltera in the
Meda pattu of Hewagam koraleDefendant.

NOTICE is hereby given that on Saturday, November 7, 1908, will be sold by public auction at the respective premises the following property mortgaged with the plaintiff and decreed to be sold by the order of court dated July 14, 1908, for the recovery of the sum of Rs. 2,840, with interest on Rs. 1,500 at 12 per cent. per annum from August 22, 1907, till October 4, 1907, and thereafter at 9 per cent. per annum till payment in full and costs of suit Rs. 148·62½, viz:—

At 1 P.M.

(1) An allotment of land situated at Jaltera in the Medapattu of Hewagam korale in the District of Colombo; and bounded on the north-east by land claimed by Don David, on the east by the property of J. Thelenis Appu claimed upon plan No. 44,356 and land claimed by natives, on the south by Crown land and land described in plan No. 119,572, on the west by land described in plan No. 72,297, and on the north-west by lands claimed by Don Carolis and Appu Singho; containing in extent 11 acres and 1 rood together with all the trees and buildings standing thereon.

At 2 P.M.

(2) All that land called Attalabendiwatta, situated at Jaltera aforesaid together with the trees and buildings standing thereon; and bounded on the east by Getadelgahawatta, on the south by Kuruppu-at-chigewatta, on the west by Henayaka-at-chigewatta *alias* Henayakanattegewatta, and on the north by Radagewatta; containing in extent about 1½ rood or 1½ bushel of paddy sowing.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 7, 1908.

In the District Court of Negombo.

Philippu Peries Susey Pulley of Etgala.....Plaintiff.

No. 6,869. Vs.

Charles Fernando Aththachi of AdikkandiaDefendant.

NOTICE is hereby given that on October 31, 1908, commencing at 10 A.M., will be sold by public auction at the premises in the following property, mortgaged by bond No. 1,499 dated May 29, 1901, and declared liable to be sold by the decree entered in the above case, viz. :—

(a) An undivided ¾ shares of the land called Gorakagahawatta and the two cadjan thatched houses standing thereon, situate at Adikkandia in the Dunagahapattu of Alutkuru korale; the entire land being bounded on the north by the garden belonging to Christogo Fernando *alias* Christogo Silva Juan Pulle, east by the dewata road, south by the garden belonging to Manuel Croos Pedru Pulle, and on the west by the field belonging to Savial Fernando, Police Headman, and others; in extent 4 acres more or less.

(b) An undivided 5.20 shares of the field called Dawatagahakumbura *alias* Gorakagahakumbura, situate at Thoppu *alias* Adikkandia in ditto; the said field being bounded on the north by the garden belonging to Rampatidewage Amaris, on the east by dewata road, on the south by the high road, and on the west by the field belonging to Mathes Croos Annavirala and others; containing in extent 2 acres more or less.

Amount to be levied, Rs. 1,863.13.

FRED. G. HEPPONSTALL,
Deputy Fiscal.

Deputy Fiscal's Office,
Negombo, October 6, 1908.

Central Province.

In the Court of Requests of Kandy.

Awanna Kawanna Ameerah Mohideen of KandyPlaintiff.

No. 16,261. Vs.

(1) Kana Meera Saibo of No. 99, Colombo street, Kandy, (2) C. Don Carolis of Colombo street in KandyDefendants.

NOTICE is hereby given that on November 5, 1908, commencing at 12 noon, will be sold by public auction at the premises, the following property mortgaged upon bond No. 5,965, dated July 30, 1901, and decreed to be sold by the judgment entered in this case, viz. :—

An undivided half of the estate called Kaigawa, comprising an allotment of land, situate in the village Kaigawa in Gandeke korale of Upper Dumbara; and bounded on the north and north-east by Ma-ella, on the south-east by land described in plan No. 63,441, on the south-west by land described in plan No. 63,442

on the west by Maha-oya, by Perattagaha-ella, and by Heenganga, and on the north-west by land claimed by natives and by Heenganga; containing in extent in the whole 257 acres, and a moiety of all the buildings, tools, machinery, live and dead stock thereon, and thereto belonging, and all the right, title, interest, and claim whatsoever of the said first defendant into, upon, or out of the said several premises mortgaged by the defendant.

Amount of writ, Rs. 325.25.

Fiscal's Office, A. V. WOUTERSZ,
Kandy October 7, 1908. Deputy Fiscal.

In the Court of Requests of Kandy.

Rawanna Muna Kana Nana Kannappa Chetty of KandyPlaintiff.

No. 16,569. Vs.

(1) M. E. K. Banda, (2) Mullagama Dingiri Banda of AmbatennaDefendants.

NOTICE is hereby given that on November 2, 1908, at 12 noon, will be sold by public auction at the premises, the right, title, and interest of the said first defendant in the following property, viz. :—

Nekotgederawatta, Pallegederawatta, Kaluttagederawatta, Walawwawatta, Udagederawatta, and Panditagederawatta, all these lands are adjoining each other, and forming one property; containing in extent of about 8 acres, situate at Mullegama in Pallegampaha of Harispattu; bounded on the east and south by ella, on the west by the limit of Gurunnehewatta, and on the north by Gansabhawa road and fence.

Amount of writ, Rs. 285.25.

Fiscal's Office, A. V. WOUTERSZ,
Kandy, October 7, 1908. Deputy Fiscal.

In the Court of Requests of Kandy.

Gamage RanaweeraPlaintiff.

No. 17,341. Vs.

K. B. KarunatilakaDefendant.

NOTICE is hereby given that on October 31, 1908, at 12 noon, will be sold by public auction at the spot the right, title, and interest of the said defendant, in the following property, viz. :—

An undivided half share out of the house and premises bearing present assessment Nos. 49, 50, and 51, situate at Katukele in Kandy; bounded on the east by house and premises No. 48; on the south and west by house and premises bearing No. 52, and on the north by the high road.

Amount of writ Rs. 50.32 and interest.

Fiscal's Office, A. V. WOUTERSZ,
Kandy, October 6, 1908. Deputy Fiscal.

Northern Province.

In the District Court of Jaffna.

(1) Francis Samuel and his wife (2) Cecilia-pillai of KaraiurPlaintiffs.

No. 5,953. Vs.

Edward Brownrigg Satturukkalsinghe of Jaffna townDefendant.

NOTICE is hereby given that on Tuesday, November 3, 1908, at 10 o'clock in the forenoon, will be sold by public auction at the premises the following

property hypothecated to the plaintiff and decreed to be sold by decree entered in the above action for the recovery of Rs. 1,766.60 with interest on Rs. 1,650 at the rate of 12 per cent. per annum from June 4, 1908, until payment in full and costs of suit being Rs. 121.10 and charges, viz.:—

A coconut estate situated at Colombuturai and Chiviateru made up of 18 parcels, to wit:—

(1) Amerakone Mudaliyarkadduthalaimadai and Amarakone Muthaliyarkadu, containing or reputed to contain in extent 332½ lachams of varagu culture.

(2) Amerakone Mudaliyarkadduthalaimadai, containing or reputed to contain in extent 57½ lachams of varagu culture.

(3) Amerakonemuthaliarvayal Kadatkarayvayal, containing or reputed to contain in extent 67 lachams of paddy culture.

(4) Kadatkarailpulam and Parankeyvadali, containing or reputed to contain in extent 29½ lachams of varagu culture.

(5) Kaykinattady, containing or reputed to contain 6½ lachams of varagu culture.

(6) Mulliavalavu, containing or reputed to contain in extent 8 lachams of varagu culture.

(7) Kadatkarayvayal, containing or reputed to contain in extent 4 lachams of varagu culture with stone-built house and well.

(8) Odaivalavu, containing or reputed to contain in extent 10 lachams of varagu culture.

(9) Putharanyakadu, containing or reputed to contain in extent 11 lachams of varagu culture.

(10) Putharanyakadu, containing or reputed to contain in extent 10 lachams of varagu culture.

(11) Nerunchikkaddupulam, containing or reputed to contain in extent 5 lachams of varagu culture.

(12) Nerunchikkaddupulam, containing or reputed to contain in extent 10 lachams of varagu culture.

(13) Putharanyakadu, containing or reputed to contain in extent 10 lachams of varagu culture.

(14) Putharanyakadu and Nerunchikkadu, containing or reputed to contain in extent 12½ lachams of varagu culture.

(15) Veeramalekia Kuriyankadu, containing or reputed to contain in extent 10 lachams of varagu culture.

(16) Nerunchikkaddupulam, containing or reputed to contain in extent 5 lachams of varagu culture and Nerunchikkadu and Putharanyakadu, containing or reputed to contain in extent 16 lachams of varagu culture.

(17) Nerunchippallam, containing or reputed to contain in extent 106 lachams of varagu culture, Nerunchikkadu and Putharanyakadu otherwise called Amuthanvalavu, containing or reputed to contain in extent 40 lachams of varagu culture, Putharanyakadu otherwise called Mutharvalavu, containing or reputed to contain in extent 15½ lachams of varagu culture, Putharanyakadu, containing or reputed to contain in extent 9 lachams of varagu culture, Amerakonemudaliarvalavu otherwise called Thosanthoddam Chodai Chinnatthodam, containing or reputed to contain in extent 94 lachams of varagu culture.

(18) Putharanyakadu, containing or reputed to contain in extent 421 lachams of varagu culture, total extent is 1,290 lachams of varagu culture and paddy culture according to deed, but 1,400 lachams varagu culture according to measurement; and bounded or reputed to be bounded on the east by the coconut estate belonging to V. Casippillai, lane, and by the property of Ayattai, wife of Velu, north by rail road, west by the property belonging to the heirs of the late John Edward Satturukksinghe and others and by road, and on the south by the beach road, cremation ground, and beach road.

Fiscal's Office,
Jaffna, September 30, 1908.

V. THAMBIPILLAI,
Deputy Fiscal.

Southern Province.

In the District Court of Colombo.

K. R. M. I. S. Letchimanan Chetty of
Colombo Plaintiff.

No. 27,039 Vs.

Galage Wimalatunga of Hikkaduwa..... Defendant.

NOTICE is hereby given that on Friday, October 30, 1908, commencing at 2 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendant, in the following property, viz.:—

1. One twenty-fourth part of the fruit trees and soil of the land called Peddepitiyewatta, in extent 4 acres 2 roods and 24 perches, situate at Pereliya, the planter's share appertaining to 1/24 part, and also the room towards the south of the masonry built tiled house of 15 cubits standing thereon towards the west of the road and the two kitchen rooms in the same direction adjoining thereto.

2. The cinnamon land in extent 15 acres 1 rood and 24 perches of the lands called Eluwilawatta and Egodadeniya, in extent 30 acres 1 rood and 24 perches, situate at Malawenna.

Writ amount, Rs. 835, with interest on Rs. 720 at 12 per cent. per annum from July 7, 1908, to July 31, 1908, and thereafter at the rate of 9 per cent. per annum till payment and costs.

C. T. LEEBRUGGEN,
Fiscal's Office,
Galle, October 7, 1908.

In the Court of Requests of Tangalla.

The Assistant Government Agent, Hambantota Plaintiff.

No. 4,432. Vs.

Don Davit Abeygunawardana of Wanduruppa Defendant.

NOTICE is hereby given that on Saturday, October 31, 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.:—

1. The field called Galagawakumbura and Mahakumbura, situated at Diyagasgoda in Walawa; bounded on the east by Galpotha and Wewekandiya, north by Godawa-ela, west by Kukulkatugodella, and south by Welekandiya, in extent 6 amunams.

2. Two amunams and 4 kurunies extent of the field called Puranwela, situated at Wanduruppa, in extent 20 amunams; bounded on the east by Andanbanaode alias Edande-ela, north by Liyanamahatmayage-weweniya and Mahawewakandiya, west by Eliyagoda and Kamatgodella, and south by Godawa-ela.

3. One-eighth share of Tenachchilagewatta of 1 acre in extent and 1/16 of plantation thereon, situated at Wanduruppa; bounded on the east by Raturalagewatteweta, north by Gunandegawatteweta, west by Paranawalawweweta, and south by road from Ambalantota to Wanduruppa.

4. Four amunams extent of Mahawewa of 16 amunams, situated at Wanduruppa; bounded on the north by Bediwetiya, south by Wewekandiya, west by Bediwetiya, and east by Wekandiya.

5. Forty-five kurunies extent of Kottaira, situated at Wanduruppa; bounded on the north by Kiralagahakumbura, south by Walairikonde-ela, west by Walairikonde-ela, and on the east by Kottairegodella.

6. Forty-five kurunies extent of Guwewemuttetuwa, situated at Wanduruppa; bounded on the north by Nawatekumbura, south by Kattirikonda, west by Modun-ela, and on the east by Idameakula.

Writ amount, Rs. 477.17 minus Rs. 80, together with legal interest on Rs. 280 from September 4, 1903, till payment.

L. S. WOOLF,
Deputy Fiscal.

Deputy Fiscal's Office,
Hambantota, October 3, 1908.

North-Western Province.

In the District Court of Kurunegala.

Kuna Mana Periya Karpen Chetty, by
his attorney Muna Ramen Chetty of
Kurunegala.....Plaintiff.

No. 2,716. Vs.

(1) Ana, Mohammado Cassim, Head
Moorman, Kurunegala; (2) Ena Mana
Hamido of Kurunegala, as adminis-
trator of the intestate estate of the
late Amina Umma of Kurunegala,
deceased.....Defendants.

NOTICE is hereby given that on Saturday,
October 31, 1908, commencing at 10 o'clock
in the morning, will be sold by public auction at the
premises the right, title, and interest of the said
defendants in the following property, viz. :—

1. An undivided $3\frac{1}{2}/32$ shares of the allotment of
land bearing assessment No. 81 of 750/100 square
perches in extent; bounded on the north-east by land
of Mahammeth Palliya, south-east and south-west by
land of Joseph Fernando, north-west by drain adjoining
to Bazaar street with the tiled building standing
thereon, situate in the Bazaar street, Kurunegala.

2. An undivided $3\frac{1}{2}/32$ shares of the land called
Dalupotekumburewatta, bearing assessment No. 32
of 716/100 square perches in extent; and bounded on
the east and north-east by land of Hendrick Perera
and Meera, north-west by land of Muttu Weeran,
west and south-west by remaining portion of the land
in question, south-east by Bazaar street with the
buildings standing thereon, situate on the Bazaar
street, Kurunegala.

3. An undivided $3\frac{1}{2}/32$ shares of the allotment of
land bearing assessment No. 70 of about 12 perches
in extent; bounded on the north by Bazaar street,
east by land of Leccimi Chetty, south by circuit lane,
west by land of Ibrahim, Notary, with the building
standing thereon, situate on the Bazaar street,
Kurunegala.

4. An undivided $3\frac{1}{2}/32$ shares of the allotment of
land, in extent 76 feet in length 1 foot in breadth;
bounded on the north by land of Muttu Weeran, east
by boutique of Magudu, south by Bazaar street, west
by boutique of Don Meegel Appuhamy, situate at
Kurunegala.

On Monday, November 2, 1908, at 1 P.M.

5. An undivided $3\frac{1}{2}/32$ shares of Hapugahayaya
of 46 acres and 1 rood in sowing extent, (2) As-
liyaddehena and Kongahamulahena, both of 25 acres
1 rood and 9 perches, (3) Ihalemullemeegahakumbura
Beliwatta, Ihalamullewatta, and Kuripitiyaya, all of
26 acres and 35 perches sowing extent, Akiriwatta of
4 lahas kurakkan sowing, Kongahamulahena of 5
lahas kurakkan, Ehetugahamula of 5 lahas kurakkan,
Wiyandenyewatta of 4 lahas kurakkan, Bogahamula-
hena of 5 lahas kurakkan, Wagahamulahena of 4 lahas
kurakkan, Dangahamulahena of 4 lahas kurakkan,
Kumbukgahamulahena, Kolongahamulahena of 5
lahas kurakkan, Meegahamulahena of 4 lahas kurak-
kan, Kongahamula of 4 kurinies kurakkan, Kosgaha-
mulahena of 5 lahas kurakkan, Maragahamulahena
of 5 lahas kurakkan sowing, all the above-mentioned

lands are adjoining each other and forming one
property and in extent 162 acres; and bounded on
the north-east by Deduru-oya, on the south-east also
by Deduru-oya and the high road leading from
Kurunegala to Dambulla, Deen Tuwan's garden, and
Simon Silva's garden, south-west by garden of
Nikulas and Kiriwawle estate of Mr. Silva, Crown
forest, and the field belonging to the people of Idanga-
pola, north-west by the Crown forest and the piece of
land stretching along Deduru-oya, all situate at
Idangapola in Mahagalboda Megoda korale.

On Wednesday, November 4, 1908, at 1 P.M.

6. An undivided $7/64$ share of Telembugahamula-
hena, Kalagahamulahena, Welangahamadehena, Mee-
gahamulahena, Akulaketuwalebogahamulahena, all
these adjoining each other and at present called Hal-
baimatelembugahamulahenyaya, 31 acres 25 perches
in extent; and bounded on the north by chenas and
Akulaketuwala owned by Pinhamy, Ranhamy,
Kapuruhamy, and Kobbewehera Mudiyanse, east by
chena of Pannela Mudiyanse Vidane, Bajurale's field,
and village limit of Pannela, south by fields owned by
Bandirala, Galketigama Mudalihamy, Lama Etana,
Punchi Hamy, and Mudiyanse Vidane, and village
limit of Hidamade; west by bo-tree on the limit of
the chena of Pinhamy, Kalu Menika, and Mudalihamy
Vidane; with the plantations and buildings thereon,
situate at Hangomuwa in Mahagalboda Egoda korale.

7. An undivided $7/64$ shares of an allotment of
land consisting five blocks of land Kongolledalupota
and Meegahamulahena bearing the letters H, I, J,
K, L, 12 acres and 3 roods in extent; bounded on the
north by chena of Dingirala and presently belonging
to Ranhamy, Kolongahamulahena of Appuhamy,
waya bush; east by telembu and kolon trees on the
limit of an allotment of land marked E belonging to
Ena Magudu Mohammudu, south by Badawetiya on
the village of Hidamade and kolon tree on the limit
of the chena of Ranhamy, west by waya tree and the
two kolon trees on the village limit of Embalawe and
the siyambala tree on the limit of chena of Ranhamy,
situated at the same village.

On Friday, November 6, 1908, commencing
at 1 P.M.

8. An undivided $7/128$ shares of Siyambalagaha-
mulawatta of $2\frac{1}{2}$ lahas of kurakkan sowing extent;
bounded on the north by the stump of a mee tree on
the pilawa, east by limit of land adjoining the
mosque and belonging to the heirs of Habibu, south
by footpath, west by land owned by the heirs of
Habibu, situate at Bakmigolle in Ehalawisideke
korale.

9. An undivided $7/64$ shares of Siyambalagaha-
mulawatta of $2\frac{1}{2}$ lahas of kurakkan sowing extent;
bounded on the north by the stump of a mee tree on
the pilawa, east by the limit of the land owned by
the heirs of Habibu adjoining the mosque, south by
footpath, west by garden owned by Ana Lebbe and
the limit of the land owned by the heirs of Habibu,
situate at Bakmigolle aforesaid.

10. An undivided $7/192$ share of Hitinagedara-
watta of 2 lahas of kurakkan sowing extent; bounded
on the north by the garden of Philippu Appuhamy,
east by the high road, south by chena owned by
Pakir Meeden and mosque, west by the fence of the
garden of Magudu Mahammadu, situate at the same
village.

11. An undivided $7/128$ shares of Palleyagawawatta
of 1 laha of kurakkan sowing extent, bounded on the
east by the high road, south by the fence of the
Palleyawatta, west by the fence of the garden
belonging to Magudu Mohammudu, deceased, north
by the fence of the garden of Kader Meedin, situate
at the same village.

12. An undivided 7/64 shares of Elabodayayekumbura, Elabodayayehenyaya, Kolongahamulagalagawahena, Bogahamulahena, Nugagahadalupotehena, Kolongahayayehena, and Kolongahayayehelena, all of which are adjoining each other, 55 acres 1 rood and 38 perches in extent; and bounded on the north and north-east by the high road and ela, east by ela; south and south-west by lands of Bolagomuwe Unnanse, Appuhamy Mudiyanse, and Hadji Lebbe, Minimeruwekumbura, and land of S. V. Perera, west and north-west by the high road to Dambulla, situate at Bakmigolle and Bolagama.

13. An undivided 7/64 share of Deniyehena of about 3 lahas kurakkan sowing extent; bounded on the north by the limitary ridge of Ungayadalupota, east by Yakelle-ela, south by the tank bund, west by ela, situate at Bolagama.

14. An undivided 7/96 shares of Kongahakumbura of 6 pelas paddy sowing extent and its adjoining northern pillewa, 1½ seer of kurakkan sowing extent, and the high land appertaining thereto called Beliwalehena of 8 seers kurakkan sowing; bounded on the north by Galwetiya, east by Undiya's chena, south by rock, west by ela, situate at the same village.

15. An undivided 7/192 shares of Kottangedarawatta of 3 lahas of kurakkan sowing; bounded on the north by Habibu's land, east by garden of Magudu Mohammadu, south also by the garden of Neina Lebbe and others, situate at Bakmigolla.

16. An undivided 7/192 shares of Welikandegedarakumbura of 3 pelas paddy sowing extent; bounded on the north by the field owned by Saiyadu Koya, east by Rendaralagewatta, south by Gabriel's land, west by Ahamado Lebbe's field, situate at the same village.

On Tuesday, November 10, 1908, commencing at 10 A.M.

17. An undivided 7/64 shares of Kiriwanehena of about 8 lahas kurakkan sowing extent; bounded on the north by the high road, east by chena owned by Punchappuhami Arachchi, south by chena owned by Punchirala, late Korala Arachchi; west by chena of Assena Kader, situate at Kadahapola in Dambadeni Udukaha Korale West.

18. An undivided 7/64 shares of Erunkadehena of 1 timba of kurakkan sowing extent; bounded on the north by the garden of Magudu Mohammadu, east by the chena of Punchappuhami, late Arachchi, south by the garden of John Silva and the Crown land, west by the village limit of Horombawa, situate at the same village.

19. An undivided 7/64 shares of Nugawelagawahena, now garden of about 12 lahas of kurakkan sowing extent; bounded on the east by Crown jungle and garden owned by K. Umma, south by the high road to Madampe, west by the high road to Rambawewa, north by chena owned by Punchirala, late Korala Arachchi and Unguhami, situate at the same village.

On Wednesday, November 11, 1908, at 1 P.M.

20. An undivided 7/64 shares of Indigollehena, now garden of 2 acres and 2 roods in extent; bounded on the north by minor road, east by the high road from Kurunegala to Polgahawela; south by Galpilla and the field of Lusa Perera, Magudu Mohammadu, and Mohammadu Bawa, west by the pillewa owned by Ukku Menika and Ukkurala and the garden of Mudelihami, Korala, and the house and buildings thereon, situate at Potuhera in Udapola Medalasse korale.

21. An undivided 21/256 shares of the Gaala adjoining Pahalakotuwekumbura of 2 seers of kurakkan sowing extent; bounded on the north by the garden of Magudu Mohammadu, west by the high road; south and west by Pahalagankotuwekumbura, situate at the same village.

22. An undivided 7/256 shares of Pitikumburapillewa of 1 seer kurakkan sowing extent; bounded on the north by the garden owned by Magudu Mohammado, east by the high road, south by Pitiekumbura, situate at the same village.

Amount to be levied, Rs. 3,158.64, with interest on Rs. 3,090.39 from December 1, 1907, till payment in full.

C. V. REBEIRA,
Deputy Fiscal.

Fiscal's Office,
Kurunegala, October 5, 1908.