



# Ceylon Government Gazette

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PART II.—Legal and Judicial.

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## DRAFT ORDINANCES.

### MINUTE.

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

An Ordinance for making provision for the Contingent Services for the Year 1910 and the first Six Months of the Year 1911.

Preamble.

WHEREAS the contingent expenditure required for the service of the Government of this Island for the year 1910 and the first six months of the year 1911, and not otherwise provided for, has been estimated at the sum of Fifty-one million Nine hundred and Thirteen thousand Five hundred and Fifty-five rupees: It is enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Rs. 51,913,555 to be charged upon the revenue of this Island for the Contingent Services for the year 1910 and the first six months of 1911.

I A sum not exceeding Fifty-one million Nine hundred and Thirteen thousand Five hundred and Fifty-five rupees shall be and the same is hereby charged upon the revenue and other funds of this Island for the Contingent Services for the year 1910 and the first six months of the year 1911, and the said expenditure shall be in conformity with the Heads of Expenditure specified in the schedule hereunto annexed, whereof the following is an abstract:

	Rs.
1. Public Debt .. .. .	70,850
2. Military Expenditure .. .. .	545,016
3. Pensions .. .. .	2,067,258
4. Ecclesiastical .. .. .	4,890
5. Exchange .. .. .	544,292
6. His Excellency the Governor .. .. .	283,026
7. Civil Service .. .. .	1,635,283
8. Clerical Service .. .. .	1,681,793
9. Secretariat .. .. .	409,223

Carried forward .. 7,241,631

	Rs.
Brought forward ..	7,241,631
10. Controller of Revenue.....	3,625
11. Treasury (including Loan Board) .....	62,745
12. Audit Office .....	66,675
13. Provincial Administration.....	1,311,280
14. Settlement Officer under the Waste Lands Ordinances.....	164,095
15. Survey Department.....	1,790,486
16. Government Stores.....	235,474
17. Immigration and Quarantine .....	185,713
18. Customs Department .....	258,266
19. Post Office and Telegraphs.....	2,718,433
20. Forest Department.....	414,952
21. Railway Department .....	9,888,685
22. Port and Marine Department, Colombo .....	788,247
23. Port and Marine Department other than Colombo .....	59,969
24. Legal Departments.....	1,187,313
25. Police.....	1,923,562
26. Prisons .....	918,888
27. Medical Department .....	4,407,209
28. Education .....	2,250,014
29. Botanic Gardens .....	250,321
30. Colombo Museum .....	52,376
31. Archæological Department.....	144,535
32. Veterinary Department .....	101,796
33. Agricultural Society .....	45,000
34. Mineralogical Survey.....	31,397
35. Inspector of Mines.....	25,934
36. Inspector of Factories.....	6,562
37. Registrar of Patients.....	5,304
38. Miscellaneous Services .....	548,658
39. Irrigation Department .....	654,306
40. Irrigation Annually Recurrent .....	261,194
41. Public Works Department .....	1,004,168
42. Public Works Annually Recurrent .....	4,437,047
43. Public Works Extraordinary .....	2,986,821
44. Irrigation Extraordinary .....	309,000
45. Railway Department (Extraordinary Works) ...	1,018,115
46. Works chargeable to Surplus Balances:—	
(1) Protection of South Coast Railway Line.....	125,000
(2) Kalutara Bridge .....	27,834
(3) Negombo Railway .....	5,000
(4) Colombo Defences .....	239,625
(5) Printing Office.....	200,000
(6) Completion of Interlocking Points and Signals..	143,400
(7) Fitting existing Rolling Stock with Vacuum Brakes.....	105,000
(8) Police Stations .....	200,000
(9) Nuwara Eliya Lighting .....	200,000
(10) Colombo Customs (Quay Wall and Jetties)....	350,000
(11) Warehouses, Colombo Customs.....	8,000
(12) Underground Telephone Cables for Colombo....	35,000
(13) Telephone Trunk Line, Peradeniya Junction to Gampola and Hatton to Nanu-oya.....	119,500
(14) Hospitals.....	400,000
(15) Precautions against Infectious Diseases.....	75,000
(16) Roads and Bridges .....	300,000
(17) Royal College .....	150,000
(18) Survey and Settlement.....	905,777
(19) Improvements to Northern Railway Line.....	354,623
(20) Leper Asylum, Kalmunai.....	100,000
(21) Water Supply, Galle .....	80,000

Total—Rs. 51,913,555

Amount of labour to be supplied under the Ordinance No. 31 of 1884.

2 And whereas by the 31st section of the Ordinance No. 31 of the year 1884, intituled "An Ordinance to amend Ordinance No. 10 of 1861, entitled 'An Ordinance to consolidate and amend the Laws relating to Public Thoroughfares in this Colony,'" it is enacted that it shall be lawful for the Governor to propose the estimates prepared in pursuance thereof, or such of them as to him may appear expedient, in the Ordinance for making provision for the contingent expenditure of the Colony for the ensuing year, to be dealt with in like manner as any other estimate to be so proposed: And it is thereby also provided that the amount of labour to be supplied under the provisions of the said Ordinance No. 31 of 1884, for the performance of any work or works for which an estimate or estimates may have been so proposed by the Governor, and approved of by the Legislative Council, shall be distinctly stated in the Ordinance enacted for the same, and that the same shall not exceed two-thirds of the whole amount of labour due from the district or districts within which it may be required to be performed: It is enacted that the amount of labour to be supplied under the provisions of the said Ordinance shall be in conformity with the Estimates detailed under Head No. 42 "Public Works Annually Recurrent."

Treasurer to pay the above at such times as the Governor by warrant shall order.

3 The Treasurer of the said Island shall issue and pay the said several sums to such persons, for the purposes hereinbefore-mentioned, upon such days and in such proportions as the Governor for the time being, by any warrant or order in writing to be signed by him, shall from time to time order and direct; and the payments so to be made shall be charged upon and payable out of the revenues and other funds of the said Island.

And to receive credit in his accounts for the payments made in pursuance hereof.

4 The said Treasurer shall in his accounts from time to time be allowed credit for any sum or sums of money paid by him in pursuance of such warrant or order in writing as aforesaid; and the receipt or receipts of the respective persons to whom the same shall be so paid shall be a full and valid discharge to the said Treasurer in passing his said accounts for any such sum or sums as shall be herein mentioned; and he shall and may receive credit for the same accordingly.

## SCHEDULE.

	Personal Emolu- ments.	Other Charges.		Total.
	Rs.	Rs.	Rs.	Rs.
No. 1.—PUBLIC DEBT. Treasurer .. .. .	—	—	70,850	70,850
No. 2.—MILITARY EXPENDITURE. Officer Commanding Ceylon Volunteers .. .. .	152,945	367,471	—	520,416
Treasurer .. .. .	—	—	24,600	24,600
No. 3.—PENSIONS. Treasurer .. .. .	—	—	2,067,258	2,067,258
No. 4.—ECCLESIASTICAL .. .. .	4,890	—	—	4,890
No. 5.—EXCHANGE .. .. .	—	—	544,292	544,292
No. 6.—H. E. THE GOVERNOR .. .. .	197,543	85,483	—	283,026
No. 7.—CIVIL SERVICE. Treasurer .. .. .	1,635,283	—	—	1,635,283
No. 8.—CLERICAL SERVICE .. .. .	1,681,793	—	—	1,681,793
No. 9.—SECRETARIAT. Colonial Secretary .. .. .	158,978	250,245	—	409,223
No. 10.—CONTROLLER OF REVENUE. Controller of Revenue .. .. .	1,675	1,950	—	3,625
No. 11.—TREASURY (including Loan Board), Treasurer .. .. .	48,370	14,375	—	62,745
No. 12.—AUDIT OFFICE. Colonial Auditor .. .. .	46,950	19,725	—	66,675
No. 13.—PROVINCIAL ADMINISTRATION. Government Agents .. .. .	479,416	831,864	—	1,311,280
No. 14.—SETTLEMENT OFFICER UNDER THE WASTE LANDS ORDINANCES. Settlement Officer .. .. .	50,515	113,580	—	164,095
No. 15.—SURVEY DEPARTMENT. Surveyor-General .. .. .	874,941	915,545	—	1,790,486
No. 16.—GOVERNMENT STORES. Colonial Storekeeper .. .. .	29,924	205,550	—	235,474
No. 17.—IMMIGRATION AND QUARANTINE .. .. .	106,006	79,707	—	185,713
No. 18.—CUSTOMS DEPARTMENT. Collector of Customs .. .. .	241,498	16,763	—	258,266
No. 19.—POST OFFICE AND TELEGRAPHS. Postmaster-General and Director of Telegraphs .. .. .	1,538,788	1,179,645	—	2,718,433
No. 20.—FOREST DEPARTMENT. Conservator of Forests .. .. .	204,894	210,058	—	414,952
No. 21.—RAILWAY DEPARTMENT. General Manager .. .. .	4,831,190	5,057,495	—	9,888,685
No. 22.—PORT AND MARINE DEPARTMENT, COLOMBO. Master Attendant, Colombo .. .. .	284,928	158,250	—	443,178
Engineer, Harbour Works .. .. .	42,750	236,745	—	279,495
Inspector-General of Police .. .. .	51,132	14,442	—	65,574
No. 23.—PORT AND MARINE OTHER THAN COLOMBO. Masters Attendant .. .. .	43,129	16,840	—	59,969
Carried forward .. .. .	12,707,538	9,775,738	2,707,000	25,190,276

	Personal Emoluments.	Other Charges.		Total.
	Rs.	Rs.	Rs.	Rs.
Brought forward	12,707,538	9,775,738	2,707,000	25,190,276
No. 24.—LEGAL DEPARTMENTS.				
Registrar, Supreme Court	206,454	57,875	—	264,329
Attorney-General	88,964	25,600	—	114,564
Solicitor-General	20,691	257	—	20,948
District Judges	93,838	36,854	—	130,692
Courts of Requests and Police Courts	23,738	51,892	—	75,630
Registration of Lands	37,353	36,905	—	74,258
Registration of Marriages, Births, and Deaths	31,950	128,300	—	160,250
Fiscals	88,501	258,141	—	346,642
No. 25.—POLICE.				
Inspector-General	1,444,626	478,936	—	1,923,562
No. 26.—PRISONS.				
Inspector-General	282,888	636,000	—	918,888
No. 27.—MEDICAL DEPARTMENT.				
Principal Civil Medical Officer	1,426,679	2,980,530	—	4,407,209
No. 28.—EDUCATION.				
Director of Public Instruction	746,126	1,503,888	—	2,250,014
No. 29.—BOTANIC GARDENS.				
Director	126,091	124,230	—	250,321
No. 30.—COLOMBO MUSEUM.				
Director	26,387	25,989	—	52,376
No. 31.—ARCHÆOLOGICAL DEPARTMENT.				
Archæological Commissioner	40,035	104,500	—	144,535
No. 32.—VETERINARY DEPARTMENT.				
Veterinary Surgeon	39,391	62,405	—	101,796
No. 33.—AGRICULTURAL SOCIETY.				
Secretary, Agricultural Society	—	—	45,000	45,000
No. 34.—MINERALOGICAL SURVEY.				
Principal Mineral Surveyor	14,315	17,082	—	31,397
No. 35.—INSPECTOR OF MINES	17,834	8,100	—	25,934
No. 36.—INSPECTOR OF FACTORIES.	4,500	2,062	—	6,562
No. 37.—REGISTRAR OF PATENTS	5,079	225	—	5,304
No. 38.—MISCELLANEOUS SERVICES.				
Treasurer	—	—	548,658	548,658
No. 39.—IRRIGATION DEPARTMENT.				
Director	491,416	162,890	—	654,306
No. 40.—IRRIGATION ANNUALLY RECURRENT.	—	—	261,194	261,194
No. 41.—PUBLIC WORKS DEPARTMENT.				
Director	844,126	160,042	—	1,004,168
No. 42.—PUBLIC WORKS ANNUALLY RECURRENT	—	—	4,437,047	4,437,047
No. 43.—PUBLIC WORKS EXTRAORDINARY	—	—	2,986,821	2,986,821
No. 44.—IRRIGATION EXTRAORDINARY	—	—	309,000	309,000
No. 45.—RAILWAY DEPARTMENT (EXTRAORDINARY WORKS)	—	—	1,018,115	1,018,115
No. 46.—WORKS CHARGEABLE TO SURPLUS BALANCES	—	—	4,153,759	4,153,759
Total	18,808,520	16,638,441	16,466,594	51,913,555

By His Excellency's command,

Colonial Secretary's Office,  
Colombo, October 8, 1909.H. L. CRAWFORD,  
Acting Colonial Secretary.*Statement of Objects and Reasons.*

THE Ordinance makes provision for the Contingent Services of the Colony for the year 1910 and the first six months of the year 1911.

Colombo, October 8, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

## MINUTE.

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

An Ordinance to amend "The Petroleum Ordinance, 1887."

Preamble.

WHEREAS it is expedient to amend "The Petroleum Ordinance, 1887" (hereinafter referred to as "the principal Ordinance"), in certain particulars: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Petroleum (Amendment) Ordinance, 1909" and shall be read and construed as one with the principal Ordinance.

Amendment of section 3.

2 In lines 6 and 7 of the definition of the words "Flashing point" in section 3 of the principal Ordinance for the words "as provided by this Ordinance" the words "by the Board of Trade, London," shall be substituted.

Repeal of sections 28, 29, 30, and 31 of the principal Ordinance.

3 Sections 28, 29, 30, and 31 of the principal Ordinance are hereby repealed.

Substitution of a new schedule.

4 For the schedule in the principal Ordinance relating to the apparatus for testing petroleum there shall be substituted the following schedule:

SCHEDULE.

I.—Nature of the Test Apparatus.

The apparatus consists of an Abel's close test apparatus, with or without a stirrer, stamped and verified by the Board of Trade, London, within a period of five years immediately preceding the date on which the apparatus is used.

II.—Directions for drawing the Sample and preparing it for Testing.

1. *Drawing the Sample.*—In all cases the testing officer or some person duly authorized by him shall personally superintend the drawing of the sample from an original unopened tin or other vessel.

An opening sufficiently large to admit of the oil being rapidly poured or syphoned from the tin or other vessel shall be made.

Two bottles, each of the capacity of about forty fluid ounces, are to be filled with the oil. One of these, the contents of which is intended to be preserved for reference in case of need, is to be carefully corked, the cork being well driven home, cut off level with the neck, and melted sealing-wax worked into it. The other bottle may be either stoppered or corked.

2. *Preparing the Sample for Testing.*—About ten fluid ounces of the oil, sufficient for three tests, are transferred from the bottle into which the sample has been drawn to a pint flask or bottle, which is to be immersed in water artificially cooled, until a thermometer, introduced into the oil, indicates a temperature not exceeding fifty degrees Fahrenheit.

III.—Directions for preparing and using the Test Apparatus.

1. *Preparing the Water-bath.*—The water-bath is filled by pouring water into the funnel until it begins to flow out at the overflow-pipe. The temperature of the water at the commencement of each test, as indicated by the long bulb thermometer, is to be one hundred and thirty degrees Fahrenheit, and this is attained in the first instance by mixing hot and cold water, either in the bath or in a vessel from which the bath is filled, until the thermometer which is provided for testing the temperature of the water gives the proper indication; or the water is heated by means of the spirit-lamp (which is attached to the stand of the apparatus) until the required temperature is indicated.

2. *Preparing the Test-lamp.*—The test-lamp is fitted with a piece of cylindrical wick of such thickness that it fills the wick-holder, but may readily be moved to and fro for the purpose of adjusting the size of the flame. In the body of the lamp, upon the wick, which is coiled within it, is placed a small tuft of cotton wool, moistened with petroleum, any oil not absorbed by the wool

being removed. When the lamp has been lighted, the wick is adjusted by means of a pair of forceps until the flame is of the size of the bead fixed on the cover of the oil-cup; should a particular test occupy so long a time that the flame begins to get smaller, through the supply of oil in the lamp becoming exhausted, three or four drops of petroleum are allowed to fall upon the tuft of wool in the lamp from the dropping bottle or *pipette* provided for that purpose. This can be safely done without interrupting the test.

3. *Filling the Oil-cup.*—The oil-cup having been previously cooled, by placing it bottom downwards in water at a temperature not exceeding fifty degrees Fahrenheit, is to be rapidly wiped dry, placed on level surface in a good light, and the oil to be tested is poured in very slowly, without splashing, until its surface is level with the point of the gauge which is fixed in the cup. The round bulb thermometer is inserted into the lid of the cup, care being taken that the projecting rim of the collar touches the edge of the socket; the test-lamp, prepared as already described, is placed in position, and the cover is then put on to the cup and pressed down so that its edge rests on the rim of the cup.

4. If the oil tester is "for gas," paragraphs 2 and 3 do not apply.

5. *Application of the Test.*—The water-bath, with its thermometer in position, is placed in some locality where it is not exposed to currents of air, and where the light is sufficiently subdued to admit of the size of the entire test-flame being compared with that of the bead on the cover. The cup is carefully lifted without shaking it, placed in the bath, and the test-lamp or gas jet is lighted. The thermometer in the oil-cup is now watched, and when the temperature has reached fifty-six degrees Fahrenheit, slowly draw the slide open, while a pendulum twenty-four inches in length performs three oscillations and close the slide during the fourth oscillation. The test-flame is to be applied once for every rise of one degree Fahrenheit as above.

The temperature at which the vapour of the oil gives a blue flash on applying the test-flame is noted as the flashing point of the sample. If no flash takes place when a temperature of seventy-seven degrees Fahrenheit is reached, the test shall be discontinued and the sample passed.

No flash which takes place within eight degrees of the temperature at which the testing is commenced shall be accepted as the true flashing point of the sample tested. In the event of a flash occurring at or below sixty-four degrees when the test is applied in the manner above described, the next testing shall be commenced ten degrees lower than the temperature at which the flash had been previously obtained (that is to say, at fifty-four degrees or thereunder), and this procedure shall be continued until the results of three consecutive tests do not show a greater difference than two degrees.

If the petroleum is oil ordinarily used for lubricating purposes, and is declared to have its flashing point at or above one hundred and fifty degrees, or is oil to which a notification of the Governor in Executive Council exempting it from the operation of the Ordinance will be applicable in the event of the flashing point being found to be at or above one hundred and twenty degrees, the test shall be made by a Gray's flash point apparatus, provided with stirrer, for heavy mineral oils.

If a flash occurs at any temperature between seventy-six degrees and one hundred and fifty degrees Fahrenheit, the temperature at which it occurs, subject to correction for atmospheric pressure, is the flashing point of the sample.

In repeating a test a fresh sample of oil must always be used, the tested sample being thrown away, and the cup must be wiped dry from any adhering oil, and cooled, as already described, before receiving the fresh sample.

6. *Correction for Atmospheric Pressure.*—As the flashing point of an oil is influenced by changes in atmospheric pressure to an average extent of sixteen degrees Fahrenheit for every inch of the barometer, a correction of the observed flashing point may become necessary. The height of the barometer must therefore be determined at the time of making the test for the flashing point. The true height of the barometer for the purpose of the test shall be considered to be the height of the column of mercury measured at thirty-two degrees Fahrenheit, which is supported by the air pressure at the time of the experiment; that is, the actual height of the barometer at the time of observation duly corrected for any error of the instrument and for its temperature if necessary. For the purpose of applying the correction to the flashing point of the oil obtained by the test, a table is appended to this schedule, giving the flashing points of oils ranging from sixty-five degrees to eighty degrees Fahrenheit under pressure ranging from twenty-seven to thirty-one inches of mercury.

The table is used in the following manner :—  
*Example.*—An oil has given a flashing point of seventy-one degrees, the barometer being at 28·6; take the nearest number to seventy-one degrees in the vertical column headed 28·6. This number is 70·8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is seventy-three degrees.

Table for Correction of Flashing Points indicated by the Test for Variations in Barometric Pressure on either side of Thirty Inches.

Barometer in Inches.

27	27·2	27·4	27·6	27·8	28	28·2	28·4	28·6	28·8	29	29·2	29·4	29·6	29·8	30	30·2	30·4	30·6	30·8	31
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Flashing Point in Degrees Fahrenheit.

60·2	60·5	60·8	61·2	61·5	61·8	62·1	62·4	62·8	63·1	63·4	63·7	64	64·4	64·7	65	65·3	65·6	66	66·3	66·6
61·2	61·5	61·8	62·2	62·5	62·8	63·1	63·4	63·8	64·1	64·4	64·7	65	65·4	65·7	66	66·3	66·6	67	67·3	67·6
62·2	62·5	62·8	63·2	63·5	63·8	64·1	64·4	64·8	65·1	65·4	65·7	66	66·4	66·7	67	67·3	67·6	68	68·3	68·6
63·2	63·5	63·8	64·2	64·5	64·8	65·1	65·4	65·8	66·1	66·4	66·7	67	67·4	67·7	68	68·3	68·6	69	69·3	69·6
64·2	64·5	64·8	65·2	65·5	65·8	66·1	66·4	66·8	67·1	67·4	67·7	68	68·4	68·7	69	69·3	69·6	70	70·3	70·6
65·2	65·5	65·8	66·2	66·5	66·8	67·1	67·4	67·8	68·1	68·4	68·7	69	69·4	69·7	70	70·3	70·6	71	71·3	71·6
66·2	66·5	66·8	67·2	67·5	67·8	68·1	68·4	68·8	69·1	69·4	69·7	70	70·4	70·7	71	71·3	71·6	72	72·3	72·6
67·2	67·5	67·8	68·2	68·5	68·8	69·1	69·4	69·8	70·1	70·4	70·7	71	71·4	71·7	72	72·3	72·6	73	73·3	73·6
68·2	68·5	68·8	69·2	69·5	69·8	70·1	70·4	70·8	71·1	71·4	71·7	72	72·4	72·7	73	73·3	73·6	74	74·3	74·6
69·2	69·5	69·8	70·2	70·5	70·8	71·1	71·4	71·8	72·1	72·4	72·7	73	73·4	73·7	74	74·3	74·6	75	75·3	75·6
70·2	70·5	70·8	71·2	71·5	71·8	72·1	72·4	72·8	73·1	73·4	73·7	74	74·4	74·7	75	75·3	75·6	76	76·3	76·6
71·2	71·5	71·8	72·2	72·5	72·8	73·1	73·4	73·8	74·1	74·4	74·7	75	75·4	75·7	76	76·3	76·6	77	77·3	77·6
72·2	72·5	72·8	73·2	73·5	73·8	74·1	74·4	74·8	75·1	75·4	75·7	76	76·4	76·7	77	77·3	77·6	78	78·3	78·6
73·2	73·5	73·8	74·2	74·5	74·8	75·1	75·4	75·8	76·1	76·4	76·7	77	77·4	77·7	78	78·3	78·6	79	79·3	79·6
74·2	74·5	74·8	75·2	75·5	75·8	76·1	76·4	76·8	77·1	77·4	77·7	78	78·4	78·7	79	79·3	79·6	80	80·3	80·6
75·2	75·5	75·8	76·2	76·5	76·8	77·1	77·4	77·8	78·1	78·4	78·7	79	79·4	79·7	80	80·3	80·6	81	81·3	81·6

By His Excellency's command,

H. L. CRAWFORD,  
 Acting Colonial Secretary.

Colonial Secretary's Office,  
 Colombo, September 16, 1909.



*Statement of Objects and Reasons.*

"THE Petroleum Ordinance, 1887," makes provision for the verification in Ceylon of the apparatus used for testing petroleum. This provision has proved impracticable, there being no department in the Island suitable for such working; and, as a matter of fact, no instruments have been verified in Ceylon for the past twenty years.

2. The Draft Ordinance makes provision for the verification of such instruments by the Board of Trade, and makes some alteration in the technical description of the testing apparatus in the schedule of the principal Ordinance.

Attorney-General's Chambers,  
Colombo, September 13, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

## MINUTE.

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

**An Ordinance to amend in certain particulars "The Customs Ordinances, 1869 to 1909."**

Preamble.

WHEREAS it is expedient to amend in certain particulars Ordinance No. 17 of 1869, intituled "An Ordinance for the General Regulation of Customs in the Island of Ceylon" (hereinafter referred to as "the principal Ordinance"), and the Ordinances amending the same: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Customs Duties (Amendment) Ordinance, 1909," and this Ordinance, the Ordinance No. 17 of 1869, and the Ordinances amending the same shall be read and construed together, and may be cited collectively as "The Customs Ordinances, 1869 to 1909."

Correction of misprint in section 15.

2 In line 8 of section 15 of the principal Ordinance (which prescribes how customs duties are to be paid and calculated) the word "that" shall be omitted.

Addition of a new section.

3 The following section shall be added immediately after section 16 of the principal Ordinance and shall be numbered 16 A:

Power of Governor to exempt consular officers of foreign states from payment of customs duties.

16 A. (1) The Governor may from time to time, by order in the *Government Gazette*, exempt the consular officers of the foreign states named in such order from payment of customs duty on goods consigned to, or imported by or for the use of, such consular officers.

(2) The Governor may, in his discretion, by such order—

(a) Prescribe the conditions, if any, subject to which the exemption is allowed.

(b) Extend such exemption to goods consigned to, or imported by or for the use of the families and suites of consular officers.

(c) Limit the exemption to consular officers of any specified grade or class, or to articles of any specified description.

(3) The Governor may at his discretion, by order in the *Government Gazette*, withdraw or modify any exemption granted under this section, or vary the conditions subject to which the exemption is allowed.

(4) Ordinance No. 17 of 1892, intituled, "An Ordinance to exempt from Customs Duty official supplies consigned to certain Consular Officers of Foreign Countries," is hereby repealed.

Substitution of  
a new section.

Port dues.

4 For section 17 of the principal Ordinance (which relates to port dues) the following section shall be substituted :

17. (1) Port dues shall be leviable and payable for entry inwards, and for clearance outwards, on all ships arriving at or departing from any port of this Island, and upon cargo imported to or exported from Colombo, according to the table of port dues set forth in figures in schedule D hereto. Provided that—

(a) When a vessel has paid port dues inwards or outwards she shall not be liable for additional port dues for goods carried coastwise during the same voyage.

(b) A vessel leaving port for a period not exceeding twelve hours for the purpose of trying her machinery shall, for the purposes of this section, be deemed to be in port, and shall be liable on re-entry to pay only the full pilotage dues chargeable in respect of such vessel as if for a first entry into port. The period during which such vessel has been out of port shall, for the purpose of reckoning buoy rent, be considered as part of her stay in port.

(c) Where a native vessel is compelled by stress of weather to re-enter port within twelve hours of her departure therefrom, no further port dues shall be charged, if the Master Attendant certifies that the vessel could not have proceeded on her voyage without unnecessary risk.

(2) The Legislative Council may from time to time, by means of resolution duly passed at any public session of the Council and sanctioned by the Governor, increase, reduce, abolish, or otherwise alter the port dues leviable and payable under schedule D hereto on ships arriving at or departing from any port of this Island, and upon cargo imported to or exported from Colombo, or may impose port dues upon such ships in cases where port dues, at the time when such resolution is passed, are not chargeable under the said schedule; or may add to, rescind, or vary any of the conditions, exceptions, or provisions of the said schedule with regard to the charge or payment of port dues. Such resolution shall not take effect until it shall have been submitted to and sanctioned by the Secretary of State, and shall have been notified in the *Government Gazette*.

Addition of a  
new section.

Power of  
Collector to  
summarily  
enforce  
payment of  
dues, rates,  
buoy rent,  
charges, and  
penalties.

5 After section 17 of the principal Ordinance (which relates to port dues) the following section shall be added and shall be numbered 17 A :

17 A. If the master, owner, or agent of any vessel in respect of which any dues, rates, buoy rent, charges, or penalties have become payable at any time under this Ordinance, or under any regulations or orders made in pursuance thereof, refuses or neglects to pay them or any part of them on demand, the Collector of Customs of the port may distrain or arrest such vessel and the tackle, apparel, and furniture belonging thereto or any part thereof, and detain the same until the amount so due is paid to him. And, in case any part of the said dues, rates, buoy rent, charges, or penalties, or of the costs of the distress or arrestment, or of the keeping of the same remains unpaid for the space of five days next after any such distress or arrestment has been so made, the Collector of Customs may cause the vessel or other thing so distrained or arrested to be sold, and with the proceeds of such sale shall satisfy such dues, rates, buoy rent, charges, or penalties, and costs, including the costs of the sale remaining unpaid, rendering the surplus, if any, to the master, owner, or agent of such vessel on demand.

Correction of  
misprint in  
section 44.

6 In line 11 of section 44 of the principal Ordinance (which relates to the entry of re-imported goods) immediately after the word "exported" the words "in which case" shall be inserted.

Substitution of  
new schedule D.

7 For the schedule which by "The Customs Duties Amendment Ordinance, 1908," was substituted as schedule D to the principal Ordinance the following schedule shall be substituted :

## SCHEDULE D.

## PORT DUES.

## I.—DUES LEVIABLE AT THE PORT OF COLOMBO.

*Dues payable by Ships entering the Port.*

		Rs. c.	
Up to	50 tons nett	..	3 0
Over	50 and up to	100 tons nett	6 0
"	100 "	150 "	9 0
"	150 "	200 "	12 0
"	200 "	300 "	24 0
"	300 "	400 "	32 0
"	400 "	500 "	40 0
"	500 "	700 "	55 0
"	700 "	900 "	70 0
"	900 "	1,100 "	85 0
"	1,100 "	1,300 "	100 0
"	1,300 "	1,500 "	115 0
"	1,500 "	1,750 "	130 0
"	1,750 "	2,000 "	145 0
"	2,000 "	2,250 "	160 0
"	2,250 "	2,500 "	175 0
"	2,500 "	3,000 "	190 0
"	3,000 "	3,500 "	215 0
"	3,500 "	4,000 "	230 0
"	4,000 "	4,500 "	255 0
"	4,500 "	5,000 "	280 0
"	5,000 "	5,500 "	310 0
"	5,500 "	6,000 "	350 0
"	6,000 "	6,500 "	400 0
"	6,500 "	7,000 "	450 0
"	7,000 "	7,500 "	500 0
"	7,500 "	8,000 "	550 0
"	8,000 "	8,500 "	600 0

And for every additional 500 tons or fraction of 500 tons an additional Rs. 50 to be charged.

Provided that—

(1) A consolidated special rate of Rs. 150 only to cover pilotage, entering dues, use of tugs, and bill of health granted by day shall be chargeable to vessels calling only for any one or more of the following purposes :

- (a) For coal;
- (b) For water;
- (c) For provisions;
- (d) For orders;
- (e) For mails;
- (f) For discharging sick persons, their attendants and families;
- (g) To discharge or take crews;
- (h) For going into dock; and
- (i) For repairs.

(2) Vessels employed in the daily steamer service between Colombo and Tuticorin shall be given a rebate of 10 per cent. on the harbour dues payable by them for the second and every subsequent entrance by the same vessel within a week.

Payment of these dues or of the consolidated special rate shall clear a vessel inwards and outwards, provided that her stay in the port does not exceed 96 hours. If her stay in port exceeds 96 hours and does not exceed 288 hours, one-half of the scale shall be added. If it exceeds 288 hours, the same rate shall be paid outwards as was paid inwards, and in addition a buoy rent shall be payable on demand by the Collector or if not sooner demanded on clearance outwards of Rs. 15 for every day or part of a day of her stay in port after the expiration of such 288 hours.

Provided that buoy rent shall not be payable—

- (a) In respect of any time beyond the said period during which a vessel has stayed in port for repairs, or because she was unable to put to sea without risk, if the Master Attendant is satisfied that such stay was necessary and was not unduly prolonged; or
- (b) In respect of any time during which a vessel is on the slips or in dry dock; or
- (c) In respect of any time during which any vessel is kept in port as a reserve vessel to maintain the regularity of the mail service or for other important public service.

The Governor shall from time to time, by notification in the *Government Gazette*, declare the vessels which are entitled under sub-section (c) of this section to be exempted as reserve vessels from buoy rent.

The above rates to be applicable to all vessels, whether steamers, sailing vessels, or native craft.

*Dues payable by Ships discharging or loading Cargo.*

12½c. per ton upon all cargo discharged or loaded by vessels up to 200 tons register.

25c. per ton upon all cargo discharged or loaded by vessels above 200 tons register.

Cargo brought to the port for transhipment to be free of dues under this heading, if not landed, or if landed and not entered for duty.

Live stock: cattle, Re. 1 per head; horses, Rs. 5 per head; sheep and goats, 20c. per head.

Vessels of 300 tons and under to be allowed to land or ship 5 tons of cargo free.

Vessels over 300 tons to be allowed to land or ship 10 tons free. Petroleum liquid fuel and coal to pay 25c. a ton inwards only.

*Dues payable on Imports.*

For Five Days.

	Cents.
For each butt, pipe, or puncheon . . . . .	50
Half-pipe or hogshead . . . . .	25
Barrel or quarter cask . . . . .	15
Cask or keg of smaller size, and empty cask . . . . .	10
Crate, cask, or case of hardware, earthenware, or ironmongery . . . . .	25
Bale, case, or box measuring 60 cubic feet and upwards . . . . .	25
Bale, case, or box measuring 40 cubic feet and under 60 cubic feet . . . . .	20
Bale, case, or box measuring 25 cubic feet and under 40 cubic feet . . . . .	15
Bale, case, or box measuring 15 cubic feet and under 25 cubic feet . . . . .	12
Bale, case, or box measuring 10 cubic feet and under 15 cubic feet . . . . .	8
Bale, case, or box measuring 5 cubic feet and under 10 cubic feet . . . . .	6
Each small box or package . . . . .	4
Empty drums . . . . .	2
Bag of rice or sugar . . . . .	4
Beer, wine, or spirits in bottle, per dozen quarts . . . . .	4
Coir yarn or rope, in ballots or bundles, per cwt. . . . .	5
Manure, in bags or casks, per ton . . . . .	25
Heavy goods, such as metal or timber, per ton . . . . .	25
Other goods of like size or weight to be charged in proportion to these rates.	
Kerosine oil in bulk, Rs. 2·50 per 1,000 gallons.	
All other goods not enumerated in Tariff, per ton . . . . .	25

(a) These rates to admit of goods remaining at the wharf for a term not exceeding five days, exclusive of Sundays and holidays, of which the day of receipt and the day of removal shall each count as one day. Thereafter an additional similar rate to be charged for each succeeding five days or part thereof.

(b) All goods brought from abroad to be re-shipped to a British or foreign port, or to be re-shipped coastwise, shall be considered as landed for transhipment or re-shipment, provided they are on landing deposited in, or within five days after landing removed to, a re-shipment warehouse.

(c) Such goods, if re-shipped within five days after landing, to be free of harbour dues.

(d) If not re-shipped within five days, but deposited in a re-shipment warehouse, to be liable only to a single rate of harbour dues.

(e) If not removed from a usual landing warehouse till after five days from the date of landing, they shall pay the cumulative rate from the date of landing till such removal.

Coastwise goods brought for transhipment or re-shipment, not being through cargo, shall, if landed, pay both import and export dues; if transhipped without being landed, they shall only be liable to export dues.

*Exemptions.*

Coal and liquid fuel.

*Dues payable on Exports.*

	For Five Days.	Cents.
For each leaguer, pipe, or cask of like size ..		25
Hogshead or cask of like size ..		12
Cask or barrel of coffee not weighing more than 3 cwt. gross ..		6
Cask weighing more than 3 cwt. and less than 7 cwt. ..		8
Cask weighing more than 7 cwt. ..		12
Empty cask, each ..		10
Barrel of plumbago, barrel of same size containing other articles, and empty plumbago barrel ..		7
Bale, case, or package measuring 60 cubic feet and upwards ..		25
Bale, case, or package measuring 40 cubic feet and under 60 cubic feet ..		20
Bale, case, or package measuring 25 cubic feet and under 40 cubic feet ..		15
Bale, case, or package measuring 15 cubic feet and under 25 cubic feet ..		12
Bale, case, or package measuring 10 cubic feet and under 15 cubic feet ..		8
Bale, case, or package measuring 5 cubic feet and under 10 cubic feet ..		6
Smaller box or package ..		2
Bag of coffee ..		4
Bag of cinnamon weighing not more than 100 lb., or bale under 5 cubic ft. ..		2
Other goods of like size or weight to be charged in proportion to these rates.		
Coir goods in ballots or bundles, per cwt. ..		4
Coconuts, in bags or loose, per 100 ..		4
Metal and timber exported from Colombo, per ton ..		12
For each box or chest of tea, on nett weight as marked on each package :—		
For 50 lb. ..		3
From 50 lb. to 100 lb. ..		6
For every additional 20 lb. or fraction thereof ..		1
All other articles not enumerated in the Tariff, per ton		25

These rates to admit of goods remaining at the wharf for a term not exceeding five days, exclusive of Sundays and holidays (unless the vessel taking the cargo worked on such Sundays and holidays on special application), the day of receipt and the day of removal each counting as one day. After the expiry of the said term, an additional similar rate to be charged for each succeeding five days or part thereof.

*Exemptions.*

Military baggage, both inwards and outwards; passengers' baggage outwards and inwards when no declaration is made or entry passed; dhobies' bundles and dubashes' supplies; exports shut out and re-landed; coal and liquid fuel.

## II.—DUES LEVIABLE AT ALL PORTS EXCEPT COLOMBO.

Port dues shall be leviable and payable for entry inwards, and for clearance outwards, on all ships arriving at or departing from any port of this Island (except Colombo) according to the following table. Provided always that when a vessel has paid port dues inwards or outwards, she shall not be liable for additional port dues for goods carried coastwise during the same voyage :—

*Port Dues leviable at per Ton Burthen.*

On entry inwards with cargo or with passengers exceeding one person for every two tons ..	} 8 cents
On clearance outwards with cargo or with passengers exceeding one person for every two tons of burthen	
In the case of mail steamers, of whatever tonnage, the dues either inwards or outwards are not to exceed ..	} Rs. 50

*Composition for Port Dues.*

Vessels conveying goods between one port and another within the Island are allowed to compound for port dues for twelve months, per ton .. 50 cents

*Exemptions.*

On entry inwards in ballast or with cargo reported for exportation, and the vessel leaves the port without breaking bulk or landing passengers exceeding one person for every two tons	Free
On clearance in ballast or with the original cargo, if the vessel leaves the port without shipping goods or passengers exceeding one person for every two tons of burthen	Free
Ships of 250 tons and upwards, not being mail steamers, landing cargo not exceeding 10 tons and shipping cargo not exceeding 10 tons	Free

By His Excellency's command,  
Colonial Secretary's Office, H. L. CRAWFORD,  
Colombo, August 26, 1909. Acting Colonial Secretary.

*Statement of Objects and Reasons.*

THE Draft Ordinance introduces into Ordinance No. 17 of 1869 a number of miscellaneous amendments which may be summarized as follows :—

- (1) Verbal corrections in the text of the original Ordinance (sections 2 and 6).
- (2) In view of the facilities allowed by certain Foreign States to British Consular Officers as regards passing their effects free of Customs duty, the powers of the Governor with respect to exempting the goods of Foreign Consular Officers in Ceylon are extended (section 3).
- (3) Ships leaving port temporarily to try their machinery and native vessels re-entering the port within twelve hours of departure owing to stress of weather are exempted from port dues (section 4).
- (4) Provision is made for amending the scale of port dues as occasion requires by means of resolutions of the Legislative Council in the same way as the Customs Tariff may now be altered under section 11 (*ibid.*).
- (5) Provision is made for enforcing the payment of port dues and similar charges (section 6).
- (6) Certain amendments are made in the Schedule of Port Dues, and for the sake of convenience a new schedule is substituted (section 7). The substantial amendments are the following :—
  - (a) The word "nett" has been added after "tons" in the scale of dues payable by ships entering the port.
  - (b) Payment of the consolidated rate of Rs. 150 has been extended to other cases, namely to vessels calling for—
    - (1) For provisions;
    - (2) For orders;
    - (3) For mails;
    - (4) For discharging sick persons, their attendants and families;
    - (5) To discharge or take crews;
    - (6) For going into dock; and
    - (7) For repairs.
- (7) A verbal amendment has been introduced empowering the Collector to demand payment of port dues before the vessel leaves port (Schedule D).

Attorney-General's Chambers,  
Colombo, September 23, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

**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, 1909," 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 third 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 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.

(4) "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 of money 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.

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

(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) "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.

(10) "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.

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

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

(13) "Impressed stamp" includes—

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

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

(15) "Marketable security" means a security of such a description as to be capable of being sold in any stock market in the United Kingdom, Ceylon, or in any other British possession or dependency.

(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) "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.

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

(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.



(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) "Share certificate" means a certificate or other document evidencing the right or title of the holder thereof or any other person either to any shares, scrip, stock, or debenture stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip, stock, or debenture stock in or of any such company or body.

(26) "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, whether in Ceylon or elsewhere, 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 (1) The Governor may, with the advice of the Executive Council, by a notification published in the *Government Gazette*—

(a) Require that special stamps, whether chargeable under this or any other Ordinance, be used for particular instruments, and with the like advice and in like manner any such notification may 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 two rupees and fifty cents 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.

(c) Authorize any joint stock company incorporated under "The Joint Stock Companies' Ordinances, 1861 to 1907," to compound for the payment of duty on share certificates by such companies on the following conditions:—(1) That immediately on the allotment of shares a duty of five cents for every hundred rupees of subscribed capital shall be paid to the Commissioner of Stamps; (2) that every share certificate issued under these conditions shall be exempt from stamp duty; (3) that every share certificate exempted as aforesaid from duty shall bear on its face a certificate under the hand of the secretary of the company that the stamp duty has already been paid in pursuance of this section; (4) that should the capital of the company be subsequently increased, a further stamp duty of five cents for every hundred rupees of such increased capital shall become due and payable to the Commissioner of Stamps.

(2) All notifications under section 5 of "The Stamp Ordinance, 1890," which are in force at the commencement of this Ordinance, shall continue in force until superseded by notification under this Ordinance.

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 stamps.

9 (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall, when affixing such stamp, cancel the same so that it cannot be used again; and

(b) Whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again.

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again shall, so far as such stamp is concerned, be deemed to be unstamped.

(3) The person required by sub-section (1) to cancel an adhesive stamp may cancel it by writing in ink on or across the stamp, or where there are more than one stamp requiring cancellation, on or across all such stamps, his name or the initials or the name or initials of his firm with the true date of his so writing, so as effectually to obliterate and cancel such stamp or stamps, or so as not to admit of the same being used again.

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 number and value 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 number and value of such stamps, 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, or 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, or stamps on receipts attached to public accounts.

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 stamps how to be written.

12 Every instrument written upon paper stamped with an impressed 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 Save where express provision to the contrary is in this Ordinance enacted, 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 42, every instrument chargeable with duty executed only out of Ceylon by all or by any of the parties thereto, 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.

D.—Of Valuations for Duty.

Conversion.

19 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.

20 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.

21 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.

22 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.

23 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.

Valuation in case of annuity, &c.

24 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.

25 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, in the case of the lease of a mine in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty, at twenty thousand rupees a year; and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease.

Provided also that, where proceedings have been taken in respect of an instrument under sections 30 or 43, 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.

26 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.

27 (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.

28 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 an instrument of exchange, by the parties in equal shares.

Obligation to give receipt in certain cases.

29 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.

30 (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 five rupees, 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 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 affidavit or other 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.

31 (1) When an instrument brought to the Commissioner of Stamps under section 30 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 30, 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.

32 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 impound  
instruments.

33 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.

34 (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.

35 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.

36 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 case of an instrument insufficiently stamped, of the amount required to make up the duty, together with a penalty :

In cases where the deficiency does not exceed Rs. 2, of . . . . .	Rs. c.
. . . . .	2 50
In cases where the deficiency exceeds Rs. 2, but does not exceed Rs. 7.50 . . . . .	5 0
In cases where the deficiency exceeds Rs. 7.50, but does not exceed Rs. 20 . . . . .	10 0
Where the deficiency exceeds Rs. 20, the amount of the penalty to be imposed shall be determined by the Governor.	

(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 31 or any other provision of this Ordinance.

(e) Nothing herein contained shall be taken to prevent the admission of any instrument in any criminal court.

Admission of instruments where not to be questioned

37 (1) Where an instrument has been admitted in evidence, such admission shall not, except as provided in subsection (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 36, 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 36, 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 subsection 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 44, or in section 45, 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 36 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 44.

Admission of improperly stamped instrument.

33 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.

39 (1) When the person impounding an instrument under sections 33 and 34 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 36 or of duty as provided by section 38, he shall send to the Commissioner of Stamps 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 39, sub-section (1).

40 (1) When a copy of an instrument is sent to the Commissioner of Stamps under section 39, 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 of Stamps may refund the whole penalty so paid.

Commissioner's power to stamp instruments impounded

41 (1) When the Commissioner of Stamps impounds any instrument under sections 33 and 34 or receives any instrument sent to him under section 39, 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 of Stamps 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 39, 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.

42 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 of Stamps 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 of Stamps 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.

43. 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 33, 34, and 41, receive such amount and proceed as next hereinafter prescribed.

Endorsement of instruments on which duty has been paid under sections 36, 41, or 43.

44 (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under section 36, section 41, or section 43, 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 36 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.

45 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.

46 (1) When any duty or penalty has been paid under section 36, section 38, section 41, or section 43 by any person in respect of an instrument, and, by agreement or under the provisions of section 28 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.

47 (1) Where any penalty exceeding one hundred rupees is paid under section 36 or section 41, 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 36 or section 41, 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 30.

48 (1) If any instrument sent to the Commissioner of Stamps under section 39, 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.

49 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:

50 Any duty, penalty, or other sums imposed or 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 of Stamps, be recovered for the use of the Commissioner of Stamps 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.

51 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 52, and if he is satisfied as to the facts, make allowance for stamps spoiled in the cases hereinafter mentioned, namely:

(a) The stamp whether affixed or not to 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 31 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 51 when to be made.

52 The application for relief under section 51 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.

53 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.

54 (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 of Stamps 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.

55 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 two and a half cents for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

56 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 of Stamps shall repay to such person the value of such stamp or stamps in money, deducting two and a half cents for each rupee or portion of a rupee, upon such

person delivering up the same to be cancelled, and proving to the Commissioner of Stamps' satisfaction—

- (a) That such stamp or stamps were purchased by such person with a *bona fide* intention to use them; and
- (b) That he has paid the full price thereof; and
- (c) That they were so purchased within the period of six months next preceding the date on which they were so delivered.

Provided that, where the person is a licensed vendor of stamps, the Commissioner of Stamps 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.

57 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.

58 (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 two hundred rupees.

Provided that, where any penalty has been paid in respect of any instrument under section 36, or section 37 (2), or section 41, 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.

59 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 26.

**60** Any person who, with intent to defraud the Government—

(a) Executes any instrument in which all the facts and circumstances required by section 26 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 one thousand rupees.

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

**61** Any person who—

(a) Being required under section 29 to give a receipt, refuses or neglects to give the same; or

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

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

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

**62** Any person who—

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

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

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

One bill only of a set need be stamped.

**63** When a bill of exchange is drawn in a set according to the custom of merchants, and one of the set is duly stamped, the other or others of the set shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of a set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed bill may, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Penalty for postdating bills and for other devices to defraud the revenue.

**64** 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 postdated, 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.

**65** 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.

66 (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 50.

Penalty on notaries for non-compliance with section 26.

67 Any notary or other person employed or concerned in or about the preparation of any instrument who wilfully neglects or fails to set forth therein fully and truly the consideration, if any, and all facts and circumstances required by section 26 to be set forth or in anywise assists or aids any person in so doing shall be guilty of an offence, and shall be punishable with fine which may extend to one thousand rupees.

#### CHAPTER VII.

##### *Probates and Letters of Administration.*

Duty on probates how ascertained.

68 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 of Stamps together with the probate or letters of administration, and the Commissioner of Stamps shall cause such instrument to be duly stamped, and shall thereupon return the same to the Judge by whom it was forwarded.

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

69 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 of Stamps to repay the difference between the duty paid and that legally payable after deducting a discount of two and a half 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.

70 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 of Stamps 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.

71 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 of Stamps, 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 of Stamps 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.

72 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 of Stamps 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 two and a half per centum thereon, to the person producing such certificate.

Penalty, for not getting proper stamp affixed to probate.

73 Where too little duty shall have been paid, as in the 70th 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 penalty has been paid into court, nor shall the Commissioner of Stamps 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 penalty has 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 of Stamps 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.

## CHAPTER VIII.

*Licensed Dealers in Stamps.*

Commissioner of Stamps may license persons to deal in stamps.

74 It shall be lawful for the Commissioner of Stamps 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 of Stamps 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 of Stamps' office in Colombo, or at some kachcheri, 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 of Stamps 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 of Stamps, whenever he shall think fit, by notice in writing signed by him, to revoke and make void any such license as aforesaid.

Persons licensed to enter into bond. Condition thereof.

License may be revoked.

Particulars to be specified in license.

75 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.

76 No person, other than the Commissioner of Stamps or a Government Agent, shall vend or deal in stamps in any part of this Island without having first obtained from the Commissioner of Stamps 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 of Stamps 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.

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

Stamp vendors to mark stamped paper sold by them.

77 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.

Discount allowed to licensed dealers in stamps.

Commissioner may make rules.

78 A discount shall be allowed to such licensed dealer on the purchase of any stamp, not being postal and revenue stamps denoting a duty of five cents, 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 one 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 of Stamps 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.

Provided further, that the Governor, if he thinks fit, may by rule direct that a discount at the rate aforesaid shall be allowed to licensed dealers on the purchase of postal and revenue stamps denoting a duty of five cents.

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

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

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

80 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.

81 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 of Stamps 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 of Stamps 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 of Stamps, 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.

82 Upon information given to the Commissioner of Stamps 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 of Stamps 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.

83 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 of Stamps 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,

84 Every letter or power of attorney for the sole 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.

Duty of court officers in respect thereof.

Also where the suit has not been duly prosecuted.

Deficiency of stamp duty on testamentary proceedings.

Exhibits of documents.

Fees and charges for execution and service of process.

Proviso.

Proviso.

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

Stamping of duplicates of certain instruments.

85 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 forma 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 forma pauperis*, or against both.

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

87 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 68, 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.

88 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.

89 (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.

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

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

(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 or the Supreme Court in the first instance unstamped, shall be recovered and brought to account as revenue.

90 Where any instrument specified in schedule B, part I. (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 two rupees and fifty cents, the original instrument shall bear a stamp of one rupee.

*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 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
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."

Affidavits filed for the purposes of proceedings under Chapter XL. of the Civil Procedure Code.

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 .. .. .	0 50
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*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.

	<i>Duty.</i> Rs. c.
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 to secure the repayment of a loan made by hypothecation 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
See exemptions under Bond.	
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>	
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 (1) ARTICLES OF APPRENTICESHIP relating to the service or tuition of any person intending to qualify as a notary or apothecary .. ..	100 0
(2) ARTICLES OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, except that of a notary or apothecary .. ..	10 0
9 ARTICLES OF APPRENTICESHIP or contract relating to any such service or tuition as is mentioned in 8 (1) or 8 (2) for the residue of the term for which he originally contracted 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.—See Transfer or Assignment.	
11 AWARD.—Other than that made in any cause .. ..	10 0
12 BANKER'S LETTER of lien or banker's trust receipt. The same duty as on an agreement.	
13 BILL OF EXCHANGE payable on demand .. ..	0 5
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. 0 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



*Exemptions.*

		<i>Duty.</i>
		Rs. c.
All cheques drawn by army accountants on Imperial services.		
All letters of credit, whether in sets or not, sent by persons in this Colony to persons out of the same, authorizing drafts on the British territories in India or in Ceylon, or any other of His Majesty's colonies or foreign possessions.		
14	BILL OF LADING of or for any goods, merchandise, or effects exported or carried coastwise, for each part of every set .. ..	0 25
15	(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 there- after 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 calcula- tion 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 there- after 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 there- after 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 re- coverable 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 perform- ance 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 agree-  
ments 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 sure-  
ties, 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.

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

	<i>Duty.</i>
	Rs. c.
(i) Bond, bottomry, 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 (15) for the same amount.	
16 BROKER'S NOTE, each copy .. .. .	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 *vinculo matrimonii* .. .. . 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 on a bond for the same amount.

*Explanation.*—The term "debenture" includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.

*Exemption.*

	<i>Duty.</i> Rs. c.
A debenture issued by an incorporated company or other body corporate in terms of a 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 confirmation, 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 (a) 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.	
(b) GIFT or deed of gift in which a power of revocation is reserved to the donor, or in which the donee or some person authorized by law to represent the donee has not expressly signified his acceptance of the gift. A duty of one and a half per cent. on every Rs. 100 or part thereof of the value of the property.	
(c) GIFT or deed of gift of any property without power of revocation, but reserving to the grantor any life interest or estate in the property. A duty of one per cent. on every Rs. 100 or part thereof of the value of the property.	
31 LEASE or agreement for 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 LEASE executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Commissioner .. .. .	1 0
33 LEASE SURRENDER of—	
(1) When the duty with which the lease is chargeable does not exceed Rs. 10, the duty with which the lease is chargeable.	
(2) In any other case .. .. .	10 0
34 LETTER or power of attorney for the purpose of appointing a proxy to vote at a meeting .. .. .	0 5
35 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.*

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.

36 LETTERS of <i>Venia etatis</i> .. .. .	100 0
37 LETTER of license from creditor to debtor .. .. .	10 0
38 MORTGAGE— <i>See</i> Bond.	
39 NOTARIAL COPY of, or extract from, any instrument .. .. .	1 0
40 PARTNERSHIP, instrument of .. .. .	10 0

	<i>Duty.</i>
	Rs. c.
41 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
42 PROMISSORY NOTE.— <i>See</i> Bill of Exchange.	
43 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
44 PROTEST.—Ship protest in consequence of loss or damage by storms and tempestuous weather, by jettison, or by collision, stranding, or fire	20 0
45 PROTEST of any other kind .. .. .	2 50
46 PROXY to vote at any meeting.— <i>See</i> Letter or Power of Attorney.	
47 RECEIPT or discharge given for any money or other property amounting to Rs. 20 or upwards .. .. .	0 5

*Exemptions.*

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.

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.

Receipts given for the return of any duties of Customs.

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

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

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.

48 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 on a bond for the amount of the loan secured.	
49 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.	
50 SHARE CERTIFICATE—On each Rs. 100 of the face value of the shares to which the certificate relates .. .. .	0 5
51 SHIPPING ORDER for the conveyance of goods on board of any vessel	0 5
52 STAMP VENDORS.—Annual license to sell stamps .. .. .	10 0
53 TRANSFER or assignment (a) of bond, mortgage, lease, or judgment debt.—The same duty as on a bond for the same amount as that of the money secured, consideration paid, or security assigned or amount due under decree.	
(b) Of debentures or debenture stock being marketable securities, whether the debenture is liable to duty or not.—One-fifth the duty payable on a conveyance (22) for a consideration equal to the face value of the debenture or debenture stock.	
54 WARRANT to act as a notary public .. .. .	50 0

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

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.—Exemplification under the seal of court of any record or other proceedings therein.—Exhibit of every document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of transfer.—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.
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.
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 style="text-align: center;">IN THE DISTRICT COURTS.</p> <p style="text-align: center;"><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 or order nisi or interlocutory.—Notice of trial.—Writ of execution against property.—Warrant against person.—Commitment.—Writ of delivery of specific movables.—Writ of possession of immovables.—Warrant to seize property.—Certificate to judgment-debtor authorizing mortgage, &amp;c.—Set of interrogatories.—Answer to interrogatories.—Petition of appeal.—Certificate in appeal.—Bill of costs.—Every affidavit or affirmation.—Commission to examine and all other commissions.—Every order of reference to arbitration.—Inventory.—Account, other than an account appended to and forming part of a plaint, answer, or other pleading. Every award.—Mandate of sequestration.—Warrant of arrest in mesne process.—Injunction.—Appointment of receiver. Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Copy, duly certified, of all matters of record.—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. Bail bond or other bond recognizance. The same duty as a mortgage bond for the same amount.</p> <p style="text-align: center;"><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 or class of case in which the claim is made, whichever is less.</p>					
0 75	1 50	2 50	3 0	4 0	0 25
4 0	8 0	15 0	20 0	25 0	2 50

## IN THE COURTS OF REQUESTS.

Every appointment of proctor or of guardian or next friend.—  
 Plaintiff.—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.—Affi-  
 davit.—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.—Notice to admit genuineness of document or to  
 produce document or any other notice applied for at the instance  
 of a party in an action.—Notice to court requesting stay of  
 execution.—Notice to decree-holder.—Order confirming sale.—Order  
 of delivery of possession to purchaser.—Summons to witness.—  
 Translation of each document.

*Duty.*  
 Rs. c.

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

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 when 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.

*Claim Proceedings.*

Claim or objection to property seized .. .. .

0 50

Other proceedings at the same rate as in a regular action. Provided that  
 the class shall be determined according to the value of property seized  
 or of the subject-matter of the suit in which the claim is made, whichever  
 is less.

*Miscellaneous.*

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 proceed-  
 ings. 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 85 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 execu-  
 tion could be found, or that the process has been returned on the order  
 of the court. 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

	<i>Duty.</i> Rs. c.
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 532, 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.	
Appointment of agent to accept process, warrant, or power of attorney to confess judgment shall bear a stamp of .. .. .	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
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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.
	Under Rs. 2,500	Rs. 2,500 and under Rs. 5,000	Rs. 5,000 to and including Rs. 10,000	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, order nisi, or interlocutory.—Bill of costs.—Every affidavit or affirmation other than affidavits or affirmations attached to inventories or intermediate or final accounts.—Caveat.—Oath of office of executor or administrator.—Letters ad colligenda.—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.—Certified copy of any matter of record.—Every exhibit of any document on which no stamp is affixed or impressed unless the duplicate bears a stamp.	Free	5 0	10 0	For every additional Rs. 5,000 or fraction thereof, in addition to the duties in Class 3, Rs. 1.
Summons to each witness.—Translation of each document.	Free	2 0	4 0	

Provided that in determining the value of the estate the amount of the debt due by the deceased under mortgage or other notarial bonds shall be deducted, and also the value of any property to which the deceased was entitled or in possession of as trustee for any other person or persons and not beneficially.

*Duty.*

Every certified copy of any will or codicil, or extract therefrom, or of any document mentioned in this part of the schedule

Rs. c.  
.. 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; over Rs. 1,000 and less than Rs. 2,500 a fixed duty of Rs. 25; Rs. 2,500 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 Civil Cases in the Supreme Court and in District Courts.

	<i>Duty.</i>
	Rs. c.
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.

	Duty.
Advocates and Proctors.—Ordinance No. 12 of 1848 :	
Certificate of admission of any person to act as an advocate in the Island	Rs. c. 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
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.	

## 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. 2.50 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,

Colonial Secretary's Office,  
Colombo, September 25, 1909.

H. L. CRAWFORD,  
Acting Colonial Secretary.

## Statement of Objects and Reasons.

THE Draft Ordinance represents the Bill which passed the second reading last Sessions as amended by the Sub-Committee to which the Bill was referred.

The principal changes in the existing law which the Bill will effect may be summarized as follows :—

- (a) The text of the Draft Ordinance is generally based on that of the Indian Act No. 11 of 1899, but in some cases the provisions of the local Ordinance have been retained.
- (b) The *ad valorem* duty on agreements has been abolished and a fixed duty of 50 cents substituted.
- (c) The distinction between inland and foreign bills of exchange and between bills drawn singly or in sets of three or more is abolished.

The existing scale of duty for inland bills is applied to all bills, with the exemption that, whilst bills under Rs. 50 are now chargeable with a duty of 5 cents, all bills under Rs. 100 will, under the Draft Ordinance, be chargeable with a duty of 10 cents.

(d) Provision is made for authorizing joint stock companies to compound for the payment of duty on share certificaties.

(e) The penalties payable where insufficiently stamped instruments are stamped by the Commissioner of Stamps has been fixed on a scale which is in accordance with the existing practise.

(f) Provision is made for stamping debentures.

(g) In cases where a purchaser transfers property to a sub-purchaser before he has taken a transfer from the original vendor, the stamp duty is chargeable upon the consideration for the sale by the original purchaser to the sub-purchaser.

(h) With a view to discourage attempts to evade payment of administration duty, a duty of  $1\frac{1}{2}$  per cent. is charged on deeds of gifts where a power of revocation is reserved, and a duty of 1 per cent. on such instruments where the donor reserves a life interest.

(i) In order to encourage the administration of small estates, estates under Rs. 2,500 are exempted from court fees. Estates under Rs. 1,000 are also exempted from administration duty, whilst on estates between Rs. 1,000 and Rs. 2,500 a fixed duty of Rs. 25 is charged in lieu of administration duty.

(j) The Draft Ordinance also contains numerous minor amendments and additions.

Attorney-General's Chambers,  
Colombo, September 13, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

### MINUTE.

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

#### An Ordinance to amend "The Small Towns Sanitary Ordinance, 1892."

Preamble.

WHEREAS it is expedient to amend "The Small Towns Sanitary Ordinance, 1892" (hereinafter referred to as "the principal Ordinance") in certain particulars: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Small Towns Sanitary (Amendment) Ordinance, 1909," and this Ordinance, the principal Ordinance, and the Ordinances amending the same shall be read and construed together, and may be cited collectively as "The Small Towns Sanitary Ordinances, 1892 to 1909."

Substitution of a new sub-section.

2 For sub-section (2) of section 9B of the principal Ordinance the following sub-section shall be substituted:

Power of Sanitary Boards to make regulations.

(2) It shall be lawful for the Sanitary Board, subject to the approval of the Governor in Executive Council, from time to time to make, and when made to add to, amend, alter, or repeal, regulations for any of the following purposes:

- (a) For regulating the time and place of the meetings of the Board and the order to be observed thereat.
- (b) For making, repairing, cleaning, watering, and lighting the streets, roads, canals, and bridges of the town or village.
- (c) For regulating weights and measures.
- (d) For the assize of bread.
- (e) For the establishment and regulation of its own markets and levy of rents and fees therein, and for the supervision and control of private markets, bakeries, eating houses, tea and coffee boutiques, butchers' stalls, fish stalls, cattle galas, dairies, laundries, washing places, common lodging houses, and latrines.

- (f) For the establishment and regulation of slaughter-houses, whether its own or of private persons.
- (g) For the regulation of dangerous or offensive trades.
- (h) For the seizure and forfeiture of unwholesome flesh, fish, or other provisions introduced into the town or village or exposed for sale therein.
- (i) For the suppression of cruelty to animals.
- (j) For regulating the time and manner of fishing; and for securing the preservation of fish within the limits of the town or village.
- (k) For taking care of waste or public lands.
- (l) For the putting up and preservation of boundaries and fences of lands, whether public or private, and for prescribing the height of fences, and for checking the growth of overhanging branches and foliage.
- (m) For the setting apart and regulation of bathing places.
- (n) For the housing and penning of cattle, sheep, goats, and pigs.
- (o) For the destruction of dogs.
- (p) For fixing and levying charges for the occupation of pounds for stray cattle, and the cost of the keep of the animals impounded.
- (q) For regulating the dimensions and securing the proper ventilation, draining, scavenging, and sanitary condition of huts and houses to be constructed.
- (r) For levying fees for and regulating the grazing of cattle on waste and other lands not being private property.
- (s) For preventing waste, misuse, undue consumption, or contamination of the water supplied by the Sanitary Board, and for the preservation and maintenance of the waterworks.
- (t) For the prevention of malaria and for the destruction of mosquitoes by which malaria is disseminated.
- (u) For every other purpose which may be necessary or expedient for the due conservancy of the town, the preservation of the public health therein, and the promotion of the comfort and convenience of the people thereof.

Addition of new sections 29, 30, 31, 32, and 33.

Other powers of the Sanitary Board.

3 After section 28 of the principal Ordinance the following sections shall be added and shall be numbered 29, 30, 31, 32, and 33 respectively:

29. It shall be lawful for the Sanitary Board, in addition to any other powers vested in it, to do any of the things following.

- (1) To water the streets.
- (2) To remove encroachments and obstructions in or upon any street.
- (3) To paint up the names of streets and the numbers of houses or tenements on any private property.
- (4) To shut up and secure deserted houses.
- (5) To provide and maintain common latrines.
- (6) To construct wells and provide public bathing places.
- (7) To erect lamps and light the town or any part thereof.
- (8) To make and repair main and other drains or sewers.
- (9) To establish pounds for stray cattle.
- (10) To erect buildings for the purposes of this Ordinance and to let the same.

Erection of new buildings to be under the control of the Sanitary Board.

30. It shall not be lawful for any person to erect any building or block of buildings, or to add to any existing building or block of buildings without fourteen days' previous notice to the Sanitary Board, and the Sanitary Board may require the person giving such notice to furnish a plan of the building if deemed necessary, and may give written directions, not inconsistent with this Ordinance and with any by-laws made thereunder, either prohibiting the erection or addition to such building if deemed likely to cause public inconvenience, or to injure the health of the inhabitants of the neighbourhood, or in respect of all or any of the matters following, namely :

- (1) Space to be left about the building or block of buildings to secure free circulation of air and to facilitate scavenging ;
- (2) Dimensions of doors and windows, level of the floor, height of the roof, general ventilation, and drainage ;
- (3) Number and nature of latrines ;
- (4) Foundation and stability of structure ; and
- (5) The line of frontage and, where the building abuts on or is within thirty feet of a public street, the front elevation.

Provided that the Sanitary Board shall make full compensation to the owner for any damage he may sustain in consequence of the unconditional prohibition of the erection of, or the addition to, any building or block of buildings.

Further powers of the Sanitary Board.

31. The Sanitary Board shall have and may exercise within the limits of the town or village the powers which by section 70 of "The Local Boards' Ordinance, 1898," are conferred upon the Chairman of a Local Board with regard to houses or buildings which project beyond the regular line of a street or beyond the front of the house or building on either side thereof.

Sanitary Board empowered to enforce labour commutation.

32. (1) No person residing within the limits of a town or village under the operation of this Ordinance shall be liable to perform labour upon the roads or other means of communication by land or by water or to pay any sum of money in commutation of such labour under the provisions of "The Road Ordinance, 1861." But the Sanitary Board, acting under the authority of this Ordinance, may impose and enforce an annual tax payable in six days' labour, or in money not exceeding two rupees and fifty cents in commutation of such labour, upon all persons residing within the limits of the town or village over which it has power, who if this section had not been enacted would have been liable under "The Road Ordinance, 1861," to the performance of labour for the maintenance of roads or other public means of communication by land or water.

Power to make by-laws.

(2) For this purpose the Sanitary Board shall have power to make, and when made, to alter, repeal, or amend, by-laws—

- (a) For determining within the limits prescribed by subsection (1) of this section the amount to be paid in commutation of labour and for enforcing the recovery of the same.
- (b) For calling out and compelling the performance of such labour.
- (c) For enforcing in case of default the performance of increased or double labour, not exceeding in the aggregate twelve days' labour or the payment of increased or double commutation and costs, not exceeding, exclusive of costs, five rupees from any person in one year.

(3) Until such by-laws are made by any Sanitary Board under this section, the provisions of "The Road Ordinance, 1861," and of the Ordinance No. 31 of 1884 shall, so far as the same may be made applicable, be acted upon and deemed of force as if the same were inserted herein.

(4) No by-law or alteration, amendment, or repeal of, or substitution for, any by-law shall have effect until the same is confirmed by the Governor in Executive Council. Such by-laws, when so confirmed and published in the *Government Gazette* in the English, Sinhalese, and Tamil languages respectively, shall be as valid and effectual as if they had been herein enacted.

Powers of  
Provincial and  
District  
Committees  
vested in  
Sanitary Board.

33. All powers, duties, and responsibilities vested or expressed to be vested in Provincial and District Committees respectively or in the Chairman or Secretary thereof under or by virtue of "The Road Ordinance, 1861," or the Ordinance No. 31 of 1884, shall be vested in the Sanitary Board within and so far as relates to any town or village brought under the operation of this Ordinance, and the inhabitants thereof, except so far as such powers, duties, and responsibilities are inconsistent with any of the provisions of this Ordinance, and all powers vested or expressed to be vested in division officers under or by virtue of "The Road Ordinance, 1861," or the Ordinance No. 31 of 1884, shall be vested in such officers as may be appointed by the Sanitary Board in this behalf.

By His Excellency's command,

H. L. CRAWFORD,  
Acting Colonial Secretary.

Colonial Secretary's Office,  
Colombo, September 28, 1909.

*Statement of Objects and Reasons.*

THE principal object of this law is to extend the powers of the Sanitary Board under "The Small Towns Sanitary Ordinance, 1892," as regards the making of sanitary and other regulations and the control of buildings.

(2) The powers of Sanitary Boards are also assimilated to those of Local Boards as regards imposing the annual tax payable in labour or money which would otherwise have been enforceable under the Road Ordinance.

Attorney-General's Chambers,  
Colombó, September 16, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

MINUTE.

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

An Ordinance for making provision for the Supplementary  
Contingent Charges for the Year 1908.

Preamble.

WHEREAS by Ordinance No. 20 of 1907 it was enacted that a sum not exceeding Thirty million Six hundred and Sixty-eight thousand Two hundred and Twenty-five rupees should be charged upon the revenue and other funds of this Island for the contingent service of the year One thousand Nine hundred and Eight, and it has become necessary to make further provision for the service of the said year: It is enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Rs 4,218,408.45 to be  
charged upon the revenues  
of the Island for the  
Supplementary Contingent  
Charges for the year 1908.

1 That a sum not exceeding Four million Two hundred and Eighteen thousand Four hundred and Ninety-eight rupees and Forty-five cents shall be and the same is hereby charged upon the revenue of this Island and other funds of the colony for the services hereinafter mentioned; and the said

expenditure shall be in conformity with the details of the estimates specified in the Schedule A hereunto annexed, whereof the following is an abstract :

	Rs.	c.
1. Public Debt.....	23,542	27
3. Pensions.....	67,248	76
4. Ecclesiastical .....	99	80
5. Exchange .....	2,111	67
8. Secretariat .....	10,599	43
9. Controller of Revenue .....	244	54
10. Treasury .....	779	21
12. Provincial Administration .....	49,919	94
15. Government Stores .....	365	45
16. Immigration .....	4,590	44
18. Customs .....	825	80
20. Forest Department.....	1,252	32
21. Railway Department.....	132,568	86
24. Legal Departments :—		
Supreme Court .....	11,558	11
Solicitor-General .....	81	17
District Courts .....	1,002	33
Fiscals .....	15,288	83
29. Royal Botanic Gardens.....	6,534	43
30. Colombo Museum .....	3,977	42
32. Veterinary Department.....	2,952	63
35. Inspector of Mines .....	78	63
37. Miscellaneous Services.....	139,676	96
40. Public Works Annually Recurrent .....	69,514	9
41. Irrigation Annually Recurrent.....	11,353	55
42. Railway Works Annually Recurrent .....	46,656	62
43. Public Works Extraordinary .....	213,209	38
44. Irrigation Extraordinary .....	27,812	86
45. Railway Works Extraordinary .....	303,979	59
46. Expenditure chargeable to Loan :—		
Harbour Works.....	1,329,617	1
Stations Extension.....	1,031,800	74
Northern Railway Construction.....	26,998	74
Mannar Railway Survey .....	50,385	98
Ratnapura Railway .....	185,728	87
Irrigation Works.....	166,453	21
47. Surplus Balances :—		
Railway Sea Coast Protection Scheme .....	116,148	59
Warehouses, Colombo Customs .....	162,448	94
Depreciation and loss in adjustment of Government Stores.....	1,091	28
Total ..	4,218,498	45

## SCHEDULE A.

	Personal	Other	Rs. c.	Total.
	Emoluments.	Charges.		Rs. c.
	Rs. c.	Rs. c.	Rs. c.	Rs. c.
No. 1.—PUBLIC DEBT. Treasurer .. .. .	—	—	23,542 27	23,542 27
No. 3.—PENSIONS. Treasurer .. .. .	—	—	67,248 76	67,248 76
No. 4.—ECCLESIASTICAL .. .. .	99 80	—	—	99 80
No. 5.—EXCHANGE .. .. .	—	—	2,111 67	2,111 67
No. 8.—SECRETARIAT. Government Printer .. .. .	—	10,599 43	—	10,599 43
No. 9.—CONTROLLER OF REVENUE .. .. .	244 54	—	—	244 54
No. 10.—TREASURY. Treasurer .. .. .	—	779 21	—	779 21
No. 12.—PROVINCIAL ADMINISTRATION .. .. .	—	49,919 94	—	49,919 94
No. 15.—GOVERNMENT STORES. Controller of Government Stores .. .. .	—	365 45	—	365 45
No. 16.—IMMIGRATION .. .. .	151 0	4,439 44	—	4,590 44
No. 18.—CUSTOMS. Principal Collector .. .. .	—	825 80	—	825 80
No. 20.—FOREST DEPARTMENT. Conservator of Forests .. .. .	1,252 32	—	—	1,252 32
No. 21.—RAILWAY DEPARTMENT. General Manager .. .. .	—	132,568 86	—	132,568 86
No. 24.—LEGAL DEPARTMENTS. Supreme Court .. .. .	—	11,558 11	—	11,558 11
Solicitor-General .. .. .	81 17	—	—	81 17
District Courts .. .. .	1,002 33	—	—	1,002 33
Fiscals .. .. .	—	15,288 83	—	15,288 83
No. 29.—ROYAL BOTANIC GARDENS .. .. .	—	6,534 43	—	6,534 43
No. 30.—COLOMBO MUSEUM. Director .. .. .	—	3,977 42	—	3,977 42
No. 32.—VETERINARY DEPARTMENT Veterinary Surgeon .. .. .	—	2,952 63	—	2,952 63
No. 35.—INSPECTOR OF MINES .. .. .	—	78 63	—	78 63
No. 37.—MISCELLANEOUS SERVICES Treasurer .. .. .	—	—	139,676 96	139,676 96
	2,831 16	239,888 18	232,579 66	

Carried forward .. 475,299 0



## No. 40.—PUBLIC WORKS ANNUALLY RECURRENT.

	Rs.	c.	Rs.	c.
<b>Maintenance of Roads.</b>				
Brought forward ..			475,299	0
<i>Western Province : Colombo District.</i>				
1	Kotte road toll bar to junction of Galle road near Wellawatta ..	66	76	
2	Grandpass to 34th mile, Kandy road ..	354	24	
3	Grandpass to Avisawella ..	460	44	
4	Kelaniya to Biyagama ..	45	0	
5	Urugodawatta road ..	110	8	
6	Veyangoda-Ruanwella road to Western Province boundary ..	60	75	
7	Wellawatta to 7th mile, Galle road ..	64	45	
8	Wak-oya bridge to Labugama ..	124	74	
9	Mipe-Padukka-Millawa road ..	60	38	
<i>Kalutara District.</i>				
10	Horana to Alutgama ..	986	16	
11	Approach roads to railway stations, Lunawa to Alutgama ..	10	53	
12	Seventh mile, Galle road, to Bentota ..	1,878	78	
13	Moratuwa to junction of Kesbewa road ..	179	68	
14	Nagoda-Neboda road ..	22	43	
15	Panadure to Nambapana ..	500	95	
16	Road leading to District Hospital, Neboda ..	164	92	
17	Bope-Nambapana road ..	94	42	
18	Matugama to Pimbura ..	731	58	
<i>Negombo District.</i>				
19	Grandpass to Toppu ..	701	42	
20	Giriulla to Pasyala ..	104	73	
21	Ja-ela to Kotadeniyawa ..	89	87	
22	Minuwangoda to Henaratgoda ..	427	79	
23	Mahahunupitiya to Mugurugampola ..	155	47	
24	Negombo to Giriulla ..	584	30	
25	Veyangoda to Negombo ..	153	76	
<i>Central Province : Katugastota District.</i>				
26	Iriyagama to Aladeniya ..	3	61	
27	Katugastota to Galagedara ..	91	38	
<i>Branch Roads.</i>				
28	Duckwari bazaar to Kota-ganga ..	19	90½	
29	Hulu ganga bridge to end of Bambara-ela ..	51	7½	
<i>Matale District.</i>				
30	Balakaduwa to junction of Trincomalee-Anuradhapura road ..	43	18	
31	Matale to Udapihilla and Kalalpitiya to Ukuwela railway station ..	14	48	
<i>Pussellawa District.</i>				
32	Gampola to Pussellawa ..	256	43	
33	Pussellawa to Ramboda ..	4	52	
34	Tawalantenna to Watagoda ..	237	15	
<i>Branch Roads.</i>				
35	Pupuressa road ..	99	78½	
<i>Nuwara Eliya District.</i>				
36	Ramboda to Wilson's bungalow ..	645	17	
37	Brookside-High Forest road ..	175	60	
<i>To General Manager, Ceylon Government Railway.</i>				
38	Uda-Pussellawa road, from Kandapola to Ragalla ..	640	80	
<i>Dimbula District.</i>				
39	Craigie Lea to Lindula ..	621	12	
40	Dimbula road, Nawalapitiya to Craigie Lea ..	1,337	70	
41	Dolosbage road, 1st section ..	603	79	
42	Dimbula-Dikoya Junction road (Dimbula junction to Hatton) ..	44	93	
43	Lindula to Nuwara Eliya (Lindula to Nanu-oya) ..	249	30	
44	Tispane road ..	215	89	
<i>Branch Roads.</i>				
45	Dolosbage road, 2nd section ..	228	11½	
46	Lindula to end of Agra road ..	722	49	
47	Railway Gorge road ..	12	0	
48	Walaha road ..	1	0	
49	Glenlyon-Preston road ..	93	50	
Carried forward ..			475,299	0

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT— <i>contd.</i>		Rs.	c.	Rs.	c.
<b>Maintenance of Roads—<i>contd.</i></b>					
	Brought forward ..				475,299 0
<i>Northern Province : Jaffna District.</i>					
1	Jaffna to Karativu .. .. .	87	66		
2	Jaffna to Kankesanturai .. .. .	52	46		
3	Jaffna to Point Pedro .. .. .	156	12		
4	Jaffna to Kaitadi .. .. .	41	68		
5	Manipay to Kaitadi .. .. .	19	55		
6	Punnalai road .. .. .	54	71		
7	Punnaiturai to Kayts .. .. .	32	71		
8	Point Pedro to Punnalai .. .. .	96	74		
9	Jaffna-Palalai road .. .. .	43	33		
<i>Pallai District.</i>					
10	Chavakachoheri to Karaveddi .. .. .	62	33		
11	Kaitadi to Mankulam .. .. .	787	35		
12	Point Pedro to Kodikamam .. .. .	70	15		
13	Approach roads to railway stations .. .. .	10	16		
<i>Vavuniya District.</i>					
14	Central road to Mullaattivu (new trace) .. .. .	617	18		
15	Mankulam to Galkandamadu .. .. .	784	57		
16	Mullaattivu to Central road (old trace) .. .. .	89	35		
17	Vavuniya to Parayanalankulam .. .. .	321	91		
18	Approach roads to public buildings .. .. .	36	27		
<i>Southern Province : Galle District.</i>					
19	Bentota to Goiyapana .. .. .	297	0		
20	Dodanduwa to Baddegama .. .. .	47	97		
21	Galle to Udugama .. .. .	5	36		
22	Galle to Akuressa .. .. .	402	40		
23	Kahawe to Batapola .. .. .	14	79		
24	Roads within the Municipality of Galle .. .. .	430	78		
<i>Matara District.</i>					
25	Akuressa to Wiharahena .. .. .	682	90		
26	Dikwella to Beliatta .. .. .	106	7		
27	Goiyapana to Tangalle .. .. .	845	75		
28	Matara to Hakmana .. .. .	136	37		
29	Matara-Akuressa road .. .. .	138	64		
<i>Branch Roads.</i>					
30	Deniyaya to Hayes (Government moiety) .. .. .	108	34		
<i>Hambantota District.</i>					
31	Tangalla to Hambantota .. .. .	799	50		
<i>Eastern Province : Batticaloa District.</i>					
32	Kalkudah road .. .. .	20	4		
33	Madura-oya to Eravur .. .. .	196	41		
34	Road from the resthouse to the bar, Batticaloa .. .. .	23	20		
35	Kalkudah-Vallaichenai road .. .. .	12	0		
<i>Kalmunai District.</i>					
36	Akkarsipattu-Sagamam road .. .. .	158	46		
37	Arasadi to Malcompuddi .. .. .	65	58		
38	Coast road, south .. .. .	1,386	56		
39	Karativu to Samanturai and Irakkam .. .. .	150	2		
40	Kalmunai-Chadayantalawa road .. .. .	128	96		
41	Pottuvil-Muppene road .. .. .	15	6		
<i>Trincomalee District.</i>					
42	Coast road, Trincomalee District .. .. .	1,605	50		
43	Gravets road, Trincomalee .. .. .	47	96		
44	Trincomalee to Kituluttu .. .. .	1,394	65		
45	Trincomalee towards Anuradhapura .. .. .	557	80		
<i>North-Western Province : Kurunegala District.</i>					
46	Padeniya to Siyambalagama .. .. .	644	91		
	Carried forward ..				475,299 0

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT— <i>contd.</i>		Rs.	c.	Rs.	c.
Brought forward ..		—		475,299	0
<b>Maintenance of Roads—<i>contd.</i></b>					
<i>Puttalam District.</i>					
1	Nikaweratiya to Puttalam .. .. .	838	69		
2	Puttalam to Madurugama .. .. .	166	86		
<i>Chilaw District.</i>					
3	Chilaw-Wariyapola road .. .. .	1,081	41		
4	Madampe to Dummalasuriya .. .. .	110	39		
5	Toppu to Dankotuwa .. .. .	105	47		
<i>North-Central Province : Anuradhapura District.</i>					
6	Anuradhapura to Siyambalagama .. .. .	1,846	61		
7	Approach roads to public buildings .. .. .	5	75		
8	Kala-oya to Galagodahena .. .. .	1,416	3		
9	Mirisgani-oya to Galkandamadu (Galkulam to Rambewa) .. .. .	932	20		
10	Talawa to Kekirawa (Talawa to 10th mile) .. .. .	220	65		
11	Road to railway station, Anuradhapura .. .. .	236	65		
12	Approach road to passenger station, Anuradhapura .. .. .	6	3		
<i>Mihintale District.</i>					
13	Galkulam through Mihintale to Rambewa .. .. .	194	72		
14	Horowapotana towards Vavuniya .. .. .	62	54		
15	Kala-oya to Galagodahena .. .. .	354	31		
<i>Maradankadawala District.</i>					
16	Habarana-Topawewa road .. .. .	163	85		
17	Mirisgani-oya to Kituluttu .. .. .	890	72		
18	Mirisgani-oya to Galkandamadu (Mirisgani-oya to Galkulam) .. .. .	1,148	43		
19	Kekirawa to Galawela .. .. .	70	34		
20	Maradankadawala to Habarana .. .. .	141	76		
21	Kekirawa to Talawa (0 to 10 miles) .. .. .	68	10		
22	Sigiriya road .. .. .	31	94		
23	Kekirawa-Ganamalpola road .. .. .	24	77		
<i>Province of Uva : Badulla District.</i>					
24	Badulla to Taldena .. .. .	507	6		
25	Badulla to Haputale .. .. .	2,105	26		
26	Dikwella to Madulla .. .. .	484	81		
27	Dikwella to Hakgala .. .. .	428	28		
28	Kumbalwella to Passara .. .. .	440	61		
29	Lower Badulla road .. .. .	91	66		
30	Naula-Spring Valley road .. .. .	490	28		
31	Approach roads to public buildings .. .. .	72	15		
32	Bandarawela to Leangahawela .. .. .	147	16		
33	Roehampton to Diyatalawa .. .. .	150	71		
34	Haputale and Nanu-oya bridle road to Pattipola .. .. .	224	77		
35	Ohiya to junction of Horton Plains road .. .. .	104	87		
<i>Passara District.</i>					
36	Badulla to boundary of the Eastern Province .. .. .	4,890	78		
37	Bibile to Medagama and Muppane .. .. .	619	42		
38	Bibile to Alutnuwara .. .. .	301	64		
39	Kumbalwella-Passara road .. .. .	789	16		
40	Passara to Dunedin factory .. .. .	1,774	47		
41	Passara-Muppane road to 13½ mile .. .. .	36	24		
<i>Koslanda District.</i>					
42	Haldummulla-Horton Plains road .. .. .	25	74		
43	Wellawaya to Monaragala and towards Pottuvil .. .. .	289	30		
<i>Branch Roads.</i>					
44	Koslanda bazaar to Poonagala factory (Government moiety) .. .. .	10	37		
Carried forward ..		—		475,299	0

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT—*contd.*

	Rs.	c.	Rs.	c.
<b>Maintenance of Roads—<i>contd.</i></b>				
Brought forward ..	—		475,299	0
<i>Province of Sabaragamuwa : Ratnapura District.</i>				
1 Morawaka-Rakwana bridle road ..	95	70		
2 Madampe towards Hambantota ..	543	48		
3 Pelmadulla to Gilgarron ..	1,496	32		
4 Ratnapura to Halpe ..	1,682	54		
5 Riverside road, Ratnapura ..	59	50		
<i>Branch Roads.</i>				
6 Ratnapura-Malwella ferry road ..	93	54		
<i>Avisawella District.</i>				
7 Avisawella-Ratnapura road ..	942	25		
8 Nambapana road ..	162	71		
9 Avisawella towards Ginigathena ..	827	95		
<i>Kegalla District.</i>				
10 Dolosbage to Rambukkana ..	645	81		
11 Kandy road, 34th milepost to Kadugannawa ..	1,193	80		
12 Kegalla to Bulathkohupitiya ..	652	10		
13 Kinadeniya road ..	3	70		
Total Maintenance of Roads ..	60,836	12		
<b>Maintenance of Inland Navigation.</b>				
<i>Western Province : Colombo District.</i>				
14 Colombo to Bolgoda ..	101	33		
<i>Negombo District.</i>				
15 Old Hendala canal ..	41	61		
16 Negombo to Kammal ..	103	40		
17 Colombo to Pamunugama ..	130	24		
<i>Kalutara District.</i>				
18 Bolgoda to Galapata ..	38	7		
<i>Eastern Province.</i>				
19 Dredging Batticaloa lake ..	268	83		
<i>North-Western Province.</i>				
20 Toppu to Puttalam ..	1,276	16		
Total Maintenance of Inland Navigation ..	1,959	64		
<b>Maintenance of Buildings.</b>				
21 Maintenance of camp buildings, Diyatalawa ..	92	69		
22 Repairs to incinerator, Diyatalawa camp ..	90	0		
Total Maintenance of Buildings ..	182	69		
<b>Special Repairs to Buildings.</b>				
<i>Central Province.</i>				
23 Calicut tile roofing, Guardian's quarters, Queen's Cottage, Nuwara Eliya ..	42	60		
<i>Province of Uva.</i>				
24 Cost of re-erecting certain buildings, Volunteer camp, Diyatalawa ..	1,236	0		
Total Special Repairs to Buildings ..	1,278	60		
Carried forward ..	—		475,299	0

No. 40.—PUBLIC WORKS ANNUALLY RECURRENT— <i>contd.</i>		Rs.	c.	Rs.	c.
<b>Miscellaneous.</b>					
	Brought forward ..	—		475,299	0
<i>Administration.</i>					
1	For surveys, taking borings, and other preliminary operations connected with proposed works .. .. .	3,763	44		
2	Working the factory, including fuel .. .. .	1,475	5		
3	General service and local transport .. .. .		18 55		
	Total Miscellaneous .. .. .	5,257	4		
	Total Public Works Annually Recurrent .. .. .	—		69,514	9
No. 41.—IRRIGATION ANNUALLY RECURRENT.					
<b>Special.</b>					
<i>Central Province.</i>					
4	Repairs to Ma-ela channel .. .. .	610	41		
<i>Southern Province.</i>					
5	Compensation for a house built on a bank of the main channel from Mamadola tank .. .. .	145	0		
<i>Eastern Province.</i>					
6	Erecting of a mosquito-proof room in Chadayantalawa bungalow .. .. .	150	41		
<i>Province of Uva.</i>					
7	For special repairs, Sudupanawela-ela .. .. .	92	10		
8	Repairs to Irrigation Sub-Inspector's bungalow, Bibile .. .. .	18	0		
<i>Special.</i>					
9	Cost of removing head office of Irrigation Department from Colombo to Trincomalee .. .. .	10,074	6		
10	Quarters for Irrigation Superintendent, Tissa, Southern Province .. .. .	68	1		
<i>General.</i>					
11	Walawe works .. .. .	195	56		
	Total Irrigation Annually Recurrent .. .. .	—		11,353	55
No. 42.—RAILWAY WORKS ANNUALLY RECURRENT.					
<b>Special Repairs to Buildings.</b>					
12	Re-lining tunnel No. 29 .. .. .	275	7		
13	Repairs to hillside bungalows, Nanu-oya .. .. .	217	3		
14	Renewal of bogie axles .. .. .	30,510	10		
	Total Special Repairs to Buildings .. .. .	31,002	20		
<b>Miscellaneous.</b>					
15	Repairs to slips at 100 miles 36 chains, &c. .. .. .	6,831	52		
16	Protection of Coast Line .. .. .	7,675	20		
17	Furnishing running bungalows .. .. .	1,147	70		
	Total Miscellaneous .. .. .	15,654	42		
	Total Railway Works Annually Recurrent .. .. .	—		46,656	62
	Carried forward .. .. .	—		602,823	26
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No. 43.—PUBLIC WORKS EXTRAORDINARY.		Rs.	c.	Rs.	c.
Brought forward ..		—		602,823	26
<b>New Works and Buildings.</b>					
<i>Western Province.</i>					
1	Public Works offices .. .. .	17,049	27		
2	Cattle quarantine shed, Dematagoda .. .. .	157	89		
3	Observatory, Colombo .. .. .	212	68		
4	Skinner Memorial Ward .. .. .	151	4		
5	New telegraph office, Colombo .. .. .	16,986	92		
<i>Eastern Province.</i>					
6	Works at Nilaveli .. .. .	189	8		
Total New Works and Buildings .. .. .		34,746		88	
<b>Additions and Improvements to Buildings.</b>					
<i>Western Province.</i>					
7	Store at the jetty for passengers' baggage .. .. .	70	25		
8	Certain alterations and additions to Lunatic Asylum .. .. .	121	48		
9	Extension of Central Timber Depôt, Slave Island .. .. .	2,212	83		
10	Cementing floor of salt store, Kochchikade .. .. .	1,906	37		
11	Window and electric fan, General Treasury .. .. .	199	7		
12	Temporary wards for Muhammadan women at Infectious Diseases Hospital, Kanatta .. .. .	5,185	57		
<i>Central Province.</i>					
13	Alterations to electric light installation, King's Pavilion, Kandy .. .. .	22	42		
<i>Southern Province.</i>					
14	Road defaulters' shed, Galle jail .. .. .	505	53		
<i>Eastern Province.</i>					
15	For completing alterations and additions to Land Registrar's Office, Kachcheri, Batticaloa .. .. .	37	6		
<i>North-Western Province.</i>					
16	Additions to Post Office, Kurunegala .. .. .	0	12		
17	Improvements to latrine, District Judge's quarters, Kurunegala .. .. .	200	52		
<i>Province of Uva.</i>					
18	Reconstruction of Medical Officer's quarters and dispensary at Medagama hospital .. .. .	2,028	99		
Total Additions and Improvements to Buildings .. .. .		12,490		21	
<b>New Roads.</b>					
<i>Province of Uva.</i>					
19	Haputale-Dambatenna road .. .. .	1,247	94		
Total New Roads .. .. .		1,247		94	
<b>Additions and Improvements to Roads.</b>					
<i>Western Province.</i>					
20	Paving Customs road .. .. .	33,275	42		
21	Improvement of drains of new road at the back of Warehouses G, H, and Q .. .. .	1,276	96		
<i>Central Province.</i>					
22	Rahatungoda-Rikiligasgoda road .. .. .	17,669	56		
<i>Northern Province.</i>					
23	Mankulam-Mullaattivu road (new trace) .. .. .	1,442	59		
24	Extending jetty wall and widening Mannar causeway .. .. .	499	83		
<i>Province of Sabaragamuwa.</i>					
25	Improvement of Karawanella-Glenalla road .. .. .	861	82		
Total Additions and Improvements to Roads .. .. .		55,026		18	
Carried forward ..		—		602,823	26

No. 43.—PUBLIC WORKS EXTRAORDINARY—*contd.*

		Rs.	c.	Rs.	c.
<b>New Bridges.</b>				<b>602,823 26</b>	
<i>Northern Province.</i>					
1	Uppar bridge, North road .. .. .	636	2		
<i>North-Western Province.</i>					
2	Bridge on the 21st mile, Kurunegala-Giriulla road .. .. .	2,073	29		
<i>Southern Province.</i>					
3	Constructing a bridge at Ambalantota .. .. .	89	99		
Total New Bridges .. .. .		2,799 30			
<b>Repair of Bridges.</b>					
<i>Central Province.</i>					
4	Permanent bridge, Kandy road, 28th mile .. .. .	4,876	85		
Total Repair of Bridges .. .. .		4,876 85			
<b>Lands and Buildings to be Acquired.</b>					
<i>Western Province.</i>					
5	Land for widening station road, Kalutara South .. .. .	12,038	95		
6	Acquisition of land and building for office of Principal Civil Medical Officer, Western Province .. .. .	54,600	0		
<i>Northern Province.</i>					
7	Lot No. T 226 for a burial ground at Tellipallai West .. .. .	100	0		
<i>North-Western Province.</i>					
8	Land for Wilakatupota-Ganawatta road .. .. .	1,315	25		
Total Lands and Buildings to be Acquired .. .. .		68,054 20			
<b>Miscellaneous.</b>					
<i>Western Province.</i>					
9	Sixty feet steel chimney for incinerator, General Hospital, Colombo .. .. .	386	92		
10	Repair of flood damages, Negombo District .. .. .	5,658	78		
11	Fencing of machinery in litho room, Surveyor-General's Office .. .. .	148	44		
<i>Central Province.</i>					
12	Grant for completion of drainage scheme, Local Board, Matale .. .. .	5,250	0		
<i>Southern Province.</i>					
13	For protection work against sea encroachment and repairs to the Custom House, Dodanduwa .. .. .	4,380	70		
14	Repair of sea wall, Tangalla .. .. .	5,384	45		
<i>Eastern Province.</i>					
15	For surveys and borings for water supply, Batticaloa .. .. .	175	7		
16	For improvements of approaches to bridges and culverts, Batticaloa .. .. .	440	65		
<i>North-Central Province.</i>					
<i>To Government Agent.</i>					
17	Furniture for Anuradhapura Hotel .. .. .	5,826	34		
18	Compensation for rice contractor .. .. .	1,668	14		
<i>Province of Uva.</i>					
19	Water supply to Badulla hospital .. .. .	1,439	29		
20	Survey of road from Taldena to Alutnuwara .. .. .	2,399	0		
<i>To Government Agent.</i>					
21	Wells and small village works .. .. .	431	19		
<i>Province of Sabaragamuwa.</i>					
<i>To Government Agent.</i>					
22	Wells and small village works .. .. .	239	70		
<i>General.</i>					
23	Repair of storm damages .. .. .	139	15		
Total Miscellaneous .. .. .		33,967 82			
Total Public Works Extraordinary .. .. .		—		213,209 38	
Carried forward .. .. .		—		816,032 64	

No. 44.—IRRIGATION EXTRAORDINARY.		Rs.	c.	Rs.	c.
<b>Construction.</b>					
<i>Northern Province.</i>					
1	Construction of channels below Giant's tank .. ..	10,016	86		
2	Irrigation works at Karachchi .. ..	14,702	77		
<i>Southern Province.</i>					
3	For regulators, Walawe-ganga scheme .. ..	24	87		
<i>Eastern Province.</i>					
4	Construction of supply channel, Allai tank .. ..	2,936	3		
5	Pattipolai-arū scheme: works at Amparai, Kondavaddan, and Vellattipatti .. ..	132	33		
<b>Total Construction</b> .. ..		27,812	86		
<b>Total Irrigation Extraordinary</b> .. ..		—		27,812	86
<b>No. 45.—RAILWAY WORKS EXTRAORDINARY: CAPITAL EXPENDITURE.</b>					
<b>New Works and Buildings.</b>					
6	Quarters for staff at Nawalapitiya and Hatton .. ..	21,594	66		
<b>Total New Works and Buildings</b> .. ..		21,594	66		
<b>Additions and Improvements to Buildings.</b>					
7	Improvements to station buildings, Ragama .. ..	894	15		
8	Improvements to station buildings, Nanu-oya .. ..	235	55		
<b>Total Additions and Improvements to Buildings</b> .. ..		1,129	70		
<b>New Bridges.</b>					
9	New railway bridge at Kalutara South .. ..	617	24		
10	Overline bridge at Rambukkana station .. ..	80	28		
<b>Total New Bridges</b> .. ..		697	52		
<b>Miscellaneous.</b>					
11	Fitting stock with vacuum brake .. ..	17	9		
12	Interlocking of points and signals, Nawalapitiya .. ..	304	97		
13	Plant for maintenance of goods shed approach roads .. ..	1,068	8		
14	Improvements to permanent way between Kadugannawa and Nawalapitiya .. ..	3,584	43		
15	Improvements to permanent way between Kadugannawa, Nawalapitiya, and Bandarawela .. ..	6,026	65		
16	Protective works between Kadugannawa and Ukuwela stations .. ..	3,012	81		
17	Land for Uda Pussellawa railway .. ..	1,377	79		
18	Alterations to office of Assistant Auditor for Railways and new Traffic Office .. ..	1,796	40		
<b>Total Miscellaneous</b> .. ..		17,188	22		
<b>Re-votes on New Works.</b>					
19	Interlocking roadside stations .. ..	2,979	98		
20	Interlocking signals, Nanu-oya .. ..	392	23		
21	Interlocking signals, Nawalapitiya .. ..	880	35		
22	New quarters, Nanu-oya .. ..	832	96		
23	Water supply, Bandarawela and Nanu-oya .. ..	584	44		
24	Negombo railway .. ..	164,101	65		
25	Twelve high capacity wagons .. ..	80,411	98		
26	Main Line stock to complete stock of goods wagons (30) .. ..	53	21		
27	Compensation for land lots (C, D, E, and F) 903, in preliminary plan No. 5,772, acquired for the deviation of the railway line .. ..	515	0		
28	Improvements to line between Henaratgoda and Mirigama .. ..	11,874	2		
29	Passara railway survey .. ..	743	67		
<b>Total Railway Works Extraordinary</b> .. ..		263,369	49		
<b>Carried forward</b> .. ..		—		303,979	59
				1,147,825	9



No. 46.—EXPENDITURE CHARGEABLE TO LOAN.		Rs.	c.	Rs.	c.
Brought forward ..		—		1,147,825	9
1	Harbour Works .. .. .	1,329,617	1		
2	Stations Extension .. .. .	1,031,800	74		
3	Northern Railway Construction .. .. .	26,998	74		
4	Mannar Railway Survey .. .. .	50,385	98		
5	Ratnapura Railway .. .. .	185,728	87		
6	Irrigation Works .. .. .	166,453	21		
Total Expenditure Chargeable to Loan ..		—		2,790,984	55
No. 47.—SURPLUS BALANCES.		Rs.	c.	Rs.	c.
7	Railway Sea Coast Protection Scheme .. .. .	116,148	59		
8	Warehouses, Colombo Customs .. .. .	162,448	94		
9	Depreciation and loss in adjustment of Government Stores .. .. .	1,091	28		
Total Surplus Balances .. .. .		—		279,688	81
Grand Total .. .. .		—		4,218,498	45

By His Excellency's command,

Colonial Secretary's Office,  
Colombo, October 16, 1909.HUGH CLIFFORD,  
Colonial Secretary.*Statement of Objects and Reasons.*

The Ordinance makes provision for the Supplementary Contingent Charges for the Year 1908.

Colombo, October 16, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

## MINUTE.

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

**An Ordinance for the Prevention of Smoking  
by Juveniles.**

Preamble.

WHEREAS it is expedient to make provision for the prevention of smoking by children and youthful persons: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Prevention of Juvenile Smoking Ordinance, 190," and shall come into operation at such time as the Governor in Executive Council shall, by Proclamation in the *Government Gazette*, appoint.

Interpretation clause.

2 In this Ordinance, unless the context otherwise requires—

"Police officer" shall mean a member of an established police force as well as a headman appointed by a Government Agent to perform police duties.

"Tobacco" shall mean cut tobacco, and includes any preparation or mixture of tobacco with other substances for the purpose of smoking and commonly called and known as smoking mixtures.

Penalty on selling tobacco to children and youthful persons.

3 If any person sells to a person apparently under the age of sixteen years any cigars, cigarettes, tobacco, or cigarette papers, whether for his own use or not, he shall be liable on summary conviction in the case of a first offence to a fine not exceeding twenty rupees, and in the case of a second offence to a fine not exceeding fifty rupees, and in the case of a third and every subsequent conviction to a fine not exceeding one hundred rupees.

Forfeiture of tobacco.

4 It shall be the duty of a police officer to seize any cigars, cigarettes, tobacco, or cigarette papers in the possession of any person apparently under the age of sixteen whom he finds smoking in any street or public place; and any cigars, cigarettes, tobacco, or cigarette papers so seized shall be disposed of in such manner as the Inspector-General of Police if seized by a member of an established police force, or the Government Agent of the Province if seized by a headman, may direct.

Exemption of persons employed in tobacco trade.

5 The provisions of this Ordinance which make it an offence to sell cigars, cigarettes, tobacco, or cigarette papers, and which authorize the seizure of cigars, cigarettes, tobacco, or cigarette papers, shall not apply where the person to whom the cigars, cigarettes, tobacco, or cigarette papers are sold or in whose possession they are found was at the time employed by a manufacturer of or dealer in tobacco, either wholesale or retail, for the purpose of his business.

By His Excellency's command,

HUGH CLIFFORD,  
Colonial Secretary.

Colonial Secretary's Office,  
Colombo, October 15, 1909.

*Statement of Objects and Reasons.*

THE object of this Draft Ordinance is to prevent the smoking of tobacco by children and youthful persons.

2. The enactment penalizes not the act of smoking, but the sale of tobacco to children.

3. The age limit is fixed at 16.

4. A police officer is authorized to seize tobacco when it is found in the possession of a person apparently under 16 years of age when caught in the act of smoking.

T. B. L. MOONEMALLE.

September 23, 1909.

WITH reference to the proclamation dated September 15, 1909, published in *Gazette* No. 6,329 of September 24, 1909: It is hereby notified that the Fourth Colombo Criminal Session of the Supreme Court has been postponed from October 11, 1909, to Monday, November 15, 1909.

Fiscal's Office,  
Ratnapura, October 15, 1909.

J. C. W. ROCK,  
for Fiscal.

I, JOHN PENRY LEWIS, Fiscal for the Central Province, do hereby appoint Mr. E. W. Gunawardana to be my Marshal from October 18, 1909, for the division of Matale, under Ordinance No. 4 of 1867, and authorize him to perform the duties and exercise the authority of Marshal, for which this shall be his warrant.

Fiscal's Office,  
Kandy, October 16, 1909.

J. P. LEWIS,  
Fiscal.

## NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate  
Jurisdiction. Estates of Rajapakse Senadirage  
No. 3,440 C. Don Andris Samarasinghe, Regis-  
trar, and his wife Heralnatchige  
*alias* Gunewardene Vidanelage  
Dona Gunewardane, both of  
Pahala Mapitigama.

Rajapakse Senadirage Don Cornelis  
Samarasinghe Vidane Arachchi of  
Pahala Mapitigama ..... Petitioner

And

- (1) Rajapakse Senadirage Dona Fran-  
cina Samarasinghe Hamine and her  
husband (2) Weligamappuhamillage  
Girigoris Perera, both of Pahala Ma-  
pitigama, (3) Rajapakse Senadirage  
Dona Isabella Samarasinghe Hamine  
and her husband (4) Jayasundere-  
mudalige Peter de Allis Appuhamy,  
both of Dedigomuwa, (5) Rajapakse  
Senadirage Dona Cornelia Samara-  
singhe Hamine and her husband (6)  
Alutgama Arachchige Don Pieris,  
Police Vidhane, both of Pahala Ma-  
pitigama, (7) Henadirage Dona Sopi-  
ana Gunesekera, (8) Henadirage Dona  
Leonora Gunesekera, by her guardian  
*ad litem* (9) Henadirage Don Gimo-  
nis Gunesekera, all of Bomeriya. .... Respondents.

THIS matter coming on for disposal before Joseph  
Grenier, Esq., District Judge of Colombo, on  
September 16, 1909, in the presence of Mr. Thomas F.  
Bandaranaike, Proctor, on the part of the petitioner  
above-named; and the affidavit of the said petitioner  
dated September 3, 1909, having been read:

It is ordered that the said petitioner be and he is  
hereby declared entitled, as the only son of the deceased,  
above-named, to administer the estate of the said de-  
ceased 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 28, 1909, show sufficient cause to the  
satisfaction of this court to the contrary.

JOSEPH GRENIER,  
District Judge.

September 16, 1909.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate  
Jurisdiction. of the late Kuda Singappulige  
No. 3,455 C. Sanchi of Wataraka in the Meda  
pattu, Hewagam korale, deceased.

Kuda Singappulige Podi Sinno of Wata-  
raka ..... Petitioner.

And

- (1) Parangige Carlina Hamy, (2) Kuda  
Singappulige Nono Hamy, (3) Kuda  
Singappulige Saida Hamy, wife of (4)  
Kankanige Jamis Appu, (5) Kuda  
Singappulige Podi Hamy, and (6)  
Kuda Singappulige Georgina, all of  
Wataraka ..... Respondents.

THIS matter coming on for disposal before  
Hermann A. Loos, Esq., District Judge of

Colombo, on October 12, 1909, in the presence of Mr. J.  
Leapold Perera, Proctor, on the part of the petitioner  
above-named; and the affidavit of the said petitioner  
dated October 12, 1909, having been read:

It is ordered that the said petitioner be and he is  
hereby declared entitled, as the son of the deceased  
above-named, to administer the estate of the said  
deceased, and that letters of administration do issue  
to him accordingly, unless the respondents above-  
named or any other person or persons interested shall,  
on or before October 28, 1909, show sufficient cause  
to the satisfaction of this court to the contrary.

HERMANN A. LOOS,  
District Judge.

October 12, 1909.

In the District Court of Colombo.

*Order Nisi.*

Testamentary In the Matter of the Intestate Estate  
Jurisdiction. of the late Demuni Helena de  
No. 3,460 C. Soysa Abeyesiriwardene of Kota-  
hena, deceased, wife of Allagia-  
wannagey Louis Mendis Appu-  
hamy.

Justin Paul Mendis of Skinner's road  
North, Colombo ..... Petitioner.

And

- (1) Allagiawannagey Louis Mendis  
Appuhamy of Kotahena, Colombo, (2)  
Wilfred Valentine Mendis of  
Campbell's Park road, Maradana,  
Colombo, (3) Lily Mendis of No. 75,  
Wall street, Kotahena, Colombo, (4)  
Jane Mendis, wife of (5) Peter Richard  
de Soysa, both of No. 74, Wall street,  
Kotahena, Colombo, (6) Rufus An-  
thony Mendis of No. 75, Wall street,  
Kotahena, Colombo, (7) Stephen Carlo  
Nicholas Mendis of No. 74, Wall street,  
Kotahena, Colombo, (8) Ellen Men-  
dis of No. 75, Wall street, Kotahena,  
Colombo ..... Respondents.

THIS matter coming on for disposal before Her-  
mann A. Loos, Esq., District Judge of Colombo,  
on October 15, 1909, in the presence of Mr. H. R.  
Weerasooriya, Proctor, on the part of the petitioner  
above-named; and the affidavit of the said petitioner  
dated October 12, 1909, 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 inter-  
ested shall, on or before November 11, 1909, show  
sufficient cause to the satisfaction of this court to the  
contrary.

HERMANN A. LOOS,  
District Judge.

October 15, 1909.

In the District Court of Colombo.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Intestate Estate of the late Wannakuwattewaduge No. 3,458. Agnes Elizabeth Fonseka of Dehiwala, deceased.

George Marshal Fonseka, of Dehiwala . . . . . Petitioner.

And

1, Marshal Wilfred Fonseka; 2, Agnes Lilian Maud Fonseka; 3, Marshal Bennett Allocius Fonseka; 4, Agnes Constance Ruth Fonseka; 5, Agnes Eleonore Florence Fonseka; 6, Agnes Nora Fonseka; 7, Marshal Clarence Fonseka; 8, Marshal Donald Wolsley Fonseka, all of Dehiwala; and 9, George Alfred Fonseka of Moratuwa . . . . . Respondents.

**T**HIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on October 13, 1909, in the presence of Messrs. de Vos and Gratiaen, Proctors, on the part of the petitioner above-named; and the affidavit of the petitioner dated October 8, 1909, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the 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 October 28, 1909, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,  
District Judge.

October 13, 1909.

In the District Court of Kalutara.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Hidellage Penis Perera of Nanduwa, deceased. No. 577.

**T**HIS matter coming on for disposal before K. Balasingham, Esq., Acting District Judge of Kalutara, on July 21, 1909, in the presence of Mr. R. H. Wijemanne, Proctor, on the part of the petitioner Duwage Podi Nona of Nanduwa; and the affidavit of the said petitioner dated July 6, 1908, having been read:

It is ordered that the petitioner Duwage Podi Nona of Nanduwa be and she is hereby declared entitled to administer the estate of the said deceased, as widow of the said deceased, and that letters of administration do issue to her accordingly, unless the respondents (1) Hindellage Cornelis Perera, (2) ditto Arnolis Perera, (3) ditto Leishamy, (4) ditto Guneris Perera, (5) ditto Babynona, (6) ditto Anthonis Perera, (7) Noris Perera, all minors, by their guardian *ad litem* Duwage Amaris Appu of Nanduwa shall, on or before August 18, 1909, show sufficient cause to the satisfaction of this court to the contrary.

P. E. PIERIS,  
District Judge.

July 21, 1909.

Extended and re-issued returnable till October 27, 1909.

A. C. G. WIJEYEKOON,  
Acting District Judge.

In the District Court of Kalutara.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the late Weerasuria Jayewardenege Kasmeru Silva of Kehelwatta in Panadure, deceased. No. 590.

**T**HIS matter coming on for disposal before A. C. G. Wijeyekoon, Esq., District Judge of Kalutara,

on October 9, 1909, in the presence of Mr. B. O. Dias, jr., Proctor, on the part of the petitioner Weerasuria Jayewardenege Maria Silva and Merennege Christombu Fernando of Uyana in Moratuwa; and the affidavit of the said petitioner dated October 7, 1909, having been read:

It is ordered that the petitioner Weerasuriya Jayewardenege Maria Silva and Merennege Christombu Fernando of Uyana in Moratuwa be and they are hereby declared entitled to administer the estate of the said deceased, and that letters of administration do issue to them accordingly, unless the respondents—(1) Weerasuriya Jayewardenege Elisa Siva and husband (2) Colambapatabendige John Fernando of Hunupitiya in Colombo, (3) Weerasuriya Jayewardenege Rogus Silva of Kehelwatta, (4) Parangige Leanora Pieris of Kehelwatta—shall, on or before October 28, 1909, show sufficient cause to the satisfaction of this court to the contrary.

A. C. G. WIJEYEKOON,  
Acting District Judge.

October 9, 1909.

In the District Court of Kalutara.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Bodiabaduge Martin Perera Goonaratna of Desastra Kalutara, deceased. No. 588.

**T**HIS matter coming on for disposal before A. C. G. Wijeyekoon, Esq., District Judge of Kalutara, on October 6, 1909, in the presence of Mr. C. P. Wijayarathna, Proctor, on the part of the petitioner Pattinihennedige Warnadipti Kurukulasuriya Peter Rodrigo of Panadure; and the affidavit of the said petitioner dated December 2, 1908, having been read:

It is ordered that the petitioner Pattinihennedige Warnadipti Kurukulasuriya Peter Rodrigo of Panadure be and he is hereby declared entitled to administer the estate of the said deceased, as brother-in-law of the said deceased, and that letters of administration do issue to him accordingly, unless the respondents (1) Bodiabaduge Richard Perera Goonaratna of Kalutara, presently of Ratnapura, (2) Maria Emalia Perera, and her husband (3) Wannakuwattewaduge Henry Fernando of Kalutara, (4) Louisa Perera, (5) Emalia Perera, (6) Albert Perera, (7) Seeman Perera, minors by their guardian *ad litem*, (8) Warnage Selestina Fonseka of Kalutara shall, on or before October 27, 1909, show sufficient cause to the satisfaction of this court to the contrary.

A. C. G. WIJEYEKOON,  
Acting District Judge.

October 6, 1909.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary Jurisdiction. In the Matter of the Estate of the late Aththaipillai, wife of Sithamparappillai of Tellippalai West, deceased. No. 2,207.

Suppiramanian Sithamparappillai, of Tellippalai West . . . . . Petitioner.

Vs.

1, Chinnakkuddy, widow of Veluppillai; 2, Vinayar Chinnatamby; 3, Kartikesar Veluppillai; and 4, wife, Thaiyalmuttu; 5, Sinnatamby Ampalawanar; and 6, wife, Theiwanaiappillai; 7, Ampalawanar Muthalitamby; and 8, Chinnakkuddy Vairavappillai, all of Tellippalai West. Respondents.

**T**HIS matter of the petition of the above-named petitioner praying for letters of administration

to the estate of the above-named deceased, Aththai-pillai, wife of Sithamparappillai, coming on for disposal before R. N. Thaine, Esq., District Judge, on September 6, 1909, in the presence of Mr. V. Coomaraswamy, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated August 23, 1909, having been read: It is declared that the petitioner is the husband of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before October 27, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,  
District Judge.

September 6, 1909.

In the District Court of Jaffna.

*Order Nisi.*

Testamentary In the Matter of the Estate of the late  
Jurisdiction. Nagamuttupillai, wife of Naka-  
No. 2,215. lingam *alias* Nagamuttu of Chivia-  
Class I. teru, deceased.

Canthiah Nakamuttu *alias* Nagalingam  
of Navaly..... Petitioner.

Vs.

(1) Arumugam Kanthiah and his wife  
(2) Thangam of Chiviateru..... Respondents.

THIS matter of the petition of Canthiah Nakamuttu *alias* Nagalingam of Navaly, praying for letters of administration to the estate of the above-named deceased, Nakamuttupillai, wife of Nakalingam *alias* Nagamuttu, coming on for disposal before R. N. Thaine, Esq., District Judge, on October 4, 1909, in the presence of Messrs. Casippillai and Cathiravelu, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated October 1, 1909, having been read: It is declared that the petitioner is the lawful husband of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before November 5, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,  
District Judge.

October 4, 1909.

In the District Court of Galle.

*Order Nisi.*

Testamentary In the Matter of the Last Will and  
Jurisdiction. Testament of Gustinawadu Anagi-  
No. 3,904. hamy, late of Porambe.

THIS matter coming on for disposal before W. E. Thorpe, Esq., District Judge, Galle, on September 28, 1909, in the presence of Mr. G. Rana-sooriya, on the part of the petitioner Warusavitarana Jandoris de Silva; and the affidavits of the petitioner and Warusavitarana Amaris de Silva and four others, dated September 18, 1909, having been read:

1. It is ordered that the will of Gustinawadu Anagihamy, deceased, dated February 29, 1907, be and the same is hereby declared proved, unless the respondents shall, on or before September 29, 1909, show sufficient cause to the satisfaction of the court to the contrary.

2. It is further declared that the said Warusavitarana Jandoris de Silva is the executor named in the said will, and that he is as such entitled to have

probate of the same issued to him accordingly, unless the respondents shall, on or before October 29, 1909, show sufficient cause to the satisfaction of this court to the contrary.

3. It is further ordered that the 4th respondent be appointed guardian *ad litem* over the 2nd and 3rd respondents (1) Warusavitarana Pedoris de Silva, (2) Warusavitarana Onohamy, (3) Warusavitarana Punci Nona all of Poramba, and (4) Jasentupatabendi Andoris de Silva of Poramba shall, on or before October 29, 1909, show sufficient cause to the contrary.

W. E. THORPE,  
District Judge.

September 28, 1909.

In the District Court of Galle.

No. 3,907 T. In the Matter of the Estate of  
Goluwamarakkalage Thomis de  
Silva, late of Dodanduwa, de-  
ceased.

THIS matter coming on for disposal before W. E. Thorpe, Esq., District Judge, Galle, on October 9, 1909, in the presence of Mr. E. A. Wijesuriya, on the part of the petitioner Manawaduge Kirihamy; and the affidavit of the petitioner dated October 5, 1909, having been read: It is ordered and declared that the said Manawaduge Kirihamy is the widow of the deceased, and that she as such is entitled to have letters of administration issued to her accordingly, unless Goluwamarakkalage William de Silva shall, on or before November 10, 1909, show sufficient cause to the satisfaction of this court to the contrary.

W. E. THORPE,  
District Judge.

October 9, 1909.

In the District Court of Matara.

*Order Nisi.*

Testamentary In the Matter of the Estate of the  
Jurisdiction. late Waragoda Mudaligey Simon  
No. 1,724. Perera, deceased, of Talaramba.

THIS matter coming on for disposal before B. J. Dutton, Esq., District Judge of Matara, on October 9, 1909, in the presence of Messrs. Keuneman on the part of the petitioner Waragoda Mudaligey Johanes Perera of Talaramba; and the affidavit of the said petitioner dated September 24, 1909, having been read:

It is ordered that the petitioner Waragoda Mudaligey Johanes Perera of Talaramba is declared entitled to have letters of administration of the estate of the said deceased issued to him, unless the respondents (1) Katudampe Leanagey Babahamy of Talaramba, (2) Waragoda Mudaligey Dona Gimara, of Dondra, (3) Don Cornelis Samaranyaka Munasinhe of ditto, (4) Waragoda Mudaligey Dona Arjina of Walpola in Matara, (5) A. M. S. Samarasinghe of ditto, (6) Waragoda Mudaligey Sincho of Talaramba, (7) Francina Abewickrema Goonesekere of Kamburugamuwa, (8) Don Dawanoris Wickreme Arachchi of ditto, (9) Dona Gimara Abewickrema Goonesekera of Habaraduwa, by guardian (10) Don Hendrick Dias Abewickrema Goonesekera of ditto shall, on or before November 3, 1909, show sufficient cause to the satisfaction of the court to the contrary.

B. J. DUTTON,  
District Judge.

October 9, 1909.

## NOTICES OF INSOLVENCY.

In the District Court of Colombo.  
No. 2,359. In the matter of the insolvency of  
M. Moses Pinto of the Pettah,  
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 25,  
1909, for the grant of a certificate of conformity to  
the insolvent.

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

Colombo, October 14, 1909.

In the District Court of Colombo.  
No. 2,366. In the matter of the insolvency of Seka  
Marikar Ahamadu Lebbe Marikar of  
Messenger street, in Colombo.

NOTICE is hereby given that the above-named  
insolvent has been allowed a certificate as of  
the First Class.

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

Colombo, October 19, 1909.

In the District Court of Colombo.  
No. 2,369. In the matter of the insolvency of  
Solomon Swartsey Pullenayagam  
of No. 7, Lascreeen street, Kota-  
hena, 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 25,  
1909, for the grant of a certificate of conformity to the  
insolvent.

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

Colombo, October 14, 1909.

In the District Court of Nuwara Eliya,  
holden at Hatton.  
No. 1,566. In the matter of insolvency of  
Suwana Sana Sandanam, Head  
Kangany of, Kirkoswald estate,  
Bogawantalawa.

NOTICE is hereby given that the first sitting of  
this court in the above matter is further  
adjourned till November 10, 1909.

By order of court,  
O. S. MAHAMADU,  
Secretary.

District Court,  
Hatton, October 14, 1909.

In the District Court of Badulla.  
No. 100. In the matter of the insolvency of  
Ena Cader Saibo of Kohilakan-  
dura in Badulla.

NOTICE is hereby given that the last examination  
of the above-named insolvent will take place  
at the sitting of this court on November 10, 1909.

By order of court,  
THOS. HARDING,  
Secretary.

Badulla, October 18, 1909.

## NOTICES OF FISCALS' SALES.

## Western Province.

In the District Court of Colombo.  
V. K. M. Mahamado Samseedeem Maki  
Saibo of Pettah, Colombo ..... Plaintiff.  
No. 25,343. Vs.  
The Swadeshi Steam Navigation Co.,  
Colombo ..... Defendants.

NOTICE is hereby given that on Wednesday,  
November 17, 1909, at 3 o'clock in the after-  
noon, will be sold by public auction at the Colombo  
Harbour, Fort, the following property of the defen-  
dants for the recovery of the sum of Rs. 2,063.25  
together with interest thereon at the rate of 9 per  
cent. per annum from August 6, 1907, till payment  
in full and costs, viz. :-

The steamship called "Lawoe" with her accessories.

Fiscal's Office,  
Colombo, October 20, 1909.

E. ONDATJE,  
Deputy Fiscal.

In the District Court of Colombo.  
V. K. M. Mohamado Samseedeem Maki  
Saibo of Pettah, Colombo ..... Plaintiff.  
No. 25,343. Vs.

The Swadeshi Steam Navigation Co.,  
Colombo ..... Defendants.

NOTICE is hereby given that on Wednesday,  
November 17, 1909, at 4 o'clock in the after-  
noon, will be sold by public auction at the Colombo  
Harbour, Fort, the following property of the defen-  
dants for the recovery of the sum of Rs. 2,063.25,  
together with interest thereon at the rate of 9 per  
cent. per annum from August 6, 1909, till payment  
in full and costs.

The Steamship called "Gallia" with her accessories.

Fiscal's Office,  
Colombo, October 20, 1909.

E. ONDATJE,  
Deputy Fiscal.

In the District Court of Colombo.

Henry Walthew of Colombo and William Howard Maxwell Davies, Trustees of the Marriage Settlement of Lydia Georgiana Davies (*nee* Hall), and William Henry Davies. . . . . Plaintiff.

No. 28,019. Vs.

Nayna Ana Ahamado Pulle Marikar of Rakwana, in the District of Ratnapura, Uduma Lebbe Marikar Assen Lebbe Marikar of Union place, Slave Island, Colombo. . . . . Defendants.

NOTICE is hereby given that on Tuesday, November 16, 1909, at 3.30 o'clock in the afternoon, will be sold by public auction at the premises in the following property mortgaged by bond No. 3,352 dated December 22, 1901, and attested by W. Gabriel Fonseka Wickramatunga Seneviratne, Notary Public, and decreed to be sold by the decree entered in the above action for the recovery of the sum of Rs. 3,029.86 with interest on Rs. 3,000 at 8 per cent. per annum from November 16, 1908, till March 15 and July 20, 1909, and thereafter on the aggregate amount of the decree at 9 per cent. per annum till payment in full and costs of suit, viz. :—

All that  $\frac{1}{2}$  part of a garden with the buildings standing thereon, now bearing assessment No. 36, situated at Union place in Slave Island, within the Municipality of Colombo; bounded on the north by the garden of Singho Appu, and now of James Roberu Jayatunga and another, on the east by a portion of this garden belonging to Ibrahim Constable Assen Lebbe, on the south by a lane, and on the west by the other portion of this garden belonging to Nana Muttu, now of Yoosuf Jummat; containing in extent  $11\frac{1}{2}$  square perches according to the figure of survey thereof, dated September 16, 1889, made by J. A. Zybrands, Surveyor, and all the right, title, interest, and claim whatsoever of the said 1st defendant in, to, upon, or out of the said premises.

Fiscal's Office, E. ONDATJE,  
Colombo, October 13, 1909. Deputy Fiscal.

In the District Court of Colombo.

P. F. Goonesekera of Colombo. . . . . Plaintiff.  
No. 28,417. Vs.

(1) William D. Silva of No. 61, Belmont street, Colombo; (2) B. M. Rodrigo of Pamunugama. . . . . Defendants.

NOTICE is hereby given that on Saturday, November 20, 1909, will be sold by public auction at the respective premises the right, title, and interest of the said 2nd defendant in the following property for the recovery of the sum of Rs. 1,088.97, with interest thereon at 9 per cent. per annum from February 11, 1909, till payment in full and costs of action, viz. :—

At 1 P.M.

(1) Undivided  $\frac{8}{9}$  of half of the portion of garden called Madangahawatta and its adjoining field, situated at Uswetakeiyawa in the Ragam pattu of Alutkuru korale; bounded on the north by the limit of the portion of this land planted by B. Warlianu Rodrigo and land belonging to others, east by ditch which separates the garden of Mr. Wilson, south by the ditch which separates a portion of this land planted by B. Jacolis Rodrigo, and west by ditch which separates a portion of this land planted by B. Susew Rodrigo and others; containing in extent 10 acres more or less (exclusive of Hamilton canal).

At 2 P.M.

(2) A portion of land in extent 3 acres from and out of an undivided  $\frac{2}{5}$  of the land called Dikowitawatta, situated at Palliawatte. Hendala in the Ragam pattu of Alutkuru korale; bounded on the north by the garden of E. Don Naide Kankanama, east by garden and owita belonging to D. Louis and by Alut-ela and Crown land, south by the land of L. Gabriel Alwis, and west by the seashore; containing in extent 34 acres 2 roods and 12  $\frac{28}{100}$  perches.

At 3 P.M.

(3) An allotment of land called Muturajawela, situated at Hendala in the Ragam pattu of Alutkuru korale; bounded on the north by a portion of this land belonging to Mr. A. B. de Zoysa and others, east by a trench and the property of Mr. A. B. de Zoysa and others, south by a flood outlet flowing from the Hamilton canal to the sea and by the land called Dikowita belonging to the 2nd defendant, and west by another main trench; containing in extent 2 acres 2 roods and 26 perches.

Fiscal's Office, E. ONDATJE,  
Colombo, October 20, 1909. Deputy Fiscal.

In the District Court of Colombo.

W. Sangarapulle of Sea street, Colombo. . . Plaintiff  
No. 29,506. Vs.

Suna Suna Pana Supparamaniam Chetty of Sea street, Colombo. . . . . Defendant.

NOTICE is hereby given that on Monday, November 22, 1909, at 12 noon, will be sold by public auction at No. 44, Sea street, Colombo, the following property of the defendant for the recovery of the sum of Rs. 4,515.37, with interest on Rs. 4,500 at 9 per cent. per annum from August 13, 1909, till payment in full and costs, viz. :—

One hundred and fourteen pieces of Cannanore, 323 bundles of cambayas and sarongs, 14 bundles of handkerchiefs, 77 pieces of chintz, 34 pieces of English drill, 31 pieces of striped English drill, 1 bale of cloth of various kinds, 47 bundles of cotton shawls, each containing about one dozen, 7 bundles of woolen shawls, each containing about a dozen, 18 bundles of cambric cloth (Bishop's lawn), 34 bundles of Victoria lawn, 29 dozens of handkerchiefs, 24 dozens of handkerchiefs called "pontu lauchi," 108 Malay sarongs, 21 pieces of chintz, 210 pieces of white shirtings, 11 pieces of English drill, 33 pieces of chintz, 49 dozens of towels, 120 pieces of gray shirtings, 107 bundles of cambayas and sarongs, 7 bundles of dye cloth, containing about 175 pieces, 116 dye saila cloth, 20 dozens of banians, 43 bundles of Bishop's lawn, 9 dozens of handkerchiefs called "karuthakal lauchi,"  $1\frac{1}{2}$  dozen of shawls, 1 bale of gray shirtings, 1 iron safe, 1 copying press, 1 glass almirah, containing various kinds of sarongs and cambayas and handkerchiefs, 1 clock, 11 pictures, 1 mirror 1 bentwood chair, 3 rattan mattings, 4 china mattings, 1 watch, 1 precious stone (diamond), 1 brass pot, 1 brass caldron, 1 brass chatty, 1 brass stand lamp, 1 brass pot, 1 small chatty, 1 lot sundries, 3 loungers, and 1 ladder.

Fiscal's Office, E. ONDATJE,  
Colombo, October 20, 1909. Deputy Fiscal.

In the District Court of Colombo.

K. R. M. P. N. Narayanan Chetty of Sea street in Colombo. . . . . Plaintiff.  
No. 29,585. Vs.

(1) H. Alice Fernando and her husband  
(2) R. S. Fernando, both of Dam street in Colombo. . . . . Defendants.

NOTICE is hereby given that on Thursday, November 25, 1909, at 3.30 o'clock in the

afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of the sum of Rs. 4,511.25, with interest on Rs. 4,500 at 9 per cent. per annum from May 10, 1908, till payment in full, viz. :—

A boutique bearing assessment Nos. 78 and 79, situated at Bankshall street, within the Municipality of Colombo; and bounded on the west by the property bearing assessment No. 76 and 77 belonging to the late N. S. Fernando, east by the boutique bearing assessment No. 80 belonging to Sangrapulle, north and south by the property belonging to the late N. S. Fernando; containing in extent 4 perches more or less.

E. ONDAIJE,  
Deputy Fiscal.

Fiscal's Office,  
Colombo, October 20, 1909.

In the District Court of Negombo.

Philippu Fernando Anandan Pulle of  
Udangawa ..... Plaintiff.

No. 6,991. Vs.

- (1) Cecilia Fernando, widow of the late Philippu Fernando Christogo Pulle,  
(2) Alensu Fernando Philippu Pulle,  
(3) Anthony Fernando Philippu Pulle, (4) Maria Fernando, (5) Anthasia Fernando, all of Udangawa .... Defendants.

NOTICE is hereby given that on November 12, 1909, commencing at 10 o'clock in the forenoon, will be sold by public auction at the premises the following property, mortgaged by bond No. 16,830 dated September 7, 1905, and declared liable to be sold by the decree entered in the above case, viz. :—

(1) Three contiguous portions of lands called Lolugahaowita of the extent of one acre, Murutagahawatta of about three roods, and Daminnagahawatta of about one acre, situate at Udangawa in the Dunugaha pattu of Alutkuru korale; and bounded on the north by the lands *alias* Wewakumbura claimed by Suse Dariju and J. Tissera Appuhamy, on the north-east and east by lands claimed by Juan Tissera Appuhamy, and now owned by Amarasingha Arachchige Dona Lucy Hamy and others and by land of Mathes Silva Sawary Pulle, on the south also by land of Mathes Silva Sawary Pulle, on the west by land of Nikulan Fernando Attachehy and by land claimed by Martino, Police Vidane, and on the north-west by the land or Wewakumbura claimed by the said Susey Dariju; containing in extent within these boundaries about 2 acres and three roods inclusive of the appurtenant trees and all other things.

(2) Undivided half of the land called Kadurugahawatta, situate at ditto, with all the buildings and plantations thereon; is bounded on the north by Kadurugahawatta *alias* Galowita, on the east by the lands of the heirs of Maria Fernando Nikulan Pulle and of Christogo Fernando Nikulan Pulle, Police Headman, and on the south and west by land of Christogo Fernando Nikulan Pulle, Police Headman; containing in extent within these boundaries about 2 acres and 2 roods.

(3) Undivided half of the land called Kadurugahawatta *alias* Galowita, situate at ditto; is bounded on the north by lands formerly of Christogu Rudrigo Philippu Pulle and Anthony Fernando Philippu Pulle, and now of the debtors herein and others, on the east by lands formerly of Philippu Fernando Anthony Pulle and Nikulan Fernando Christogo Pulle and now of Christogo Fernando Nikulan Pulle, Police Headman, on the south by land formerly of Anthony Fernando Philippu Pulle, and on the west by land of Christogo Fernando Nikulan Pulle, Police Headman, and Juan Naide *alias* Tammittage Juse Perera; containing in

extent within these boundaries about 2 acres and 2 roods cut up into two by a dewata road inclusive of all the trees and appurtenances thereof.

(4) The western half share of the land called Ambagahawatta, situate at ditto; is bounded on the east by land appearing in plan No. 57,023 or by Kadurugahawatta and Kadurugahalanda *alias* Galowita, on the south by land of Don Gabriel Silva *alias* Saviel Fernando Anandan and the heirs of Suse de Silva Mardanayagam Pulle, on the south-west by land appearing in plan No. 5,478, and on the north-west by Government land and by land purchased by Tammittage Juanis Perera; containing in extent within these boundaries about 1 acre 1 rood and 34 perches and cut up into two by a dewata road inclusive of all the trees and the appurtenances thereof.

(5) Orabadugahawatta *alias* Kahatagahawatta *alias* Attikkagahawatta, situate at ditto; is bounded on the north by land of Christogo Peries and others, on the east by land formerly of Simon Silva Patti Vidane and now of Alensu Fernando Philippu Pulle, on the south by the land of Anthony Peria Tamby and others, or now by dewata road separating the said land, and on the west by lands of Amaris Perera, Philippu Fernando, and others, or by lands now of Biyanwilage Manuel Perera and others; containing in extent within these boundaries about 2 acres inclusive of the appurtenant trees and the cadjan thatched house thereon.

(6) Bogahawatta, situate at ditto; is bounded on the north by land of Anthony Fernando Christogo Pulle, on the east by land of Philippu Fernando Anthony Pulle, on the south by the land of Saviel Silva Mathes Pulle, and on the west by land of Bastian Silva; containing in extent within these boundaries about 1 rood inclusive of the trees and the appurtenances thereof.

(7) Undivided half of the land called Kattuthengamaraththadithottam that is Telabugahawatta, situate at Obberiya (Pichchankare) in ditto; is bounded on the north by land formerly of Madurawalagamage Don Pelis Appuhamy and now of Philippu Fernando Anthony Pulle and others, on the east by land formerly of Pedro Fernando and others and now of the heirs of the said Pelis Appuhamy in his name, on the south by the land of Suse Fernando Ramanathan Pulle and others, and on the west by land or field formerly of Sardiell Vidane and now of the heirs of Suse de Silva Mardanayagam Pulle in his name; containing in extent within these boundaries about 1 acre and 2 roods inclusive of all the trees and the appurtenances thereof.

Amount to be levied Rs. 2,305.85 with interest on Rs. 2,106.50 at 9 per cent. per annum from January 14, 1908, till payment.

FRED. G. HEPPONSTALL,  
Deputy Fiscal's Office, Deputy Fiscal.  
Negombo, October 19, 1909.

#### Central Province.

In the District Court of Kandy.

Kande Adikaram Mudiyanseage Muttu  
Monika of Amunupura, administra-  
trix of the estate of the late A. Y. M.  
Punchi Banda of Angammana ..... Plaintiff.

No. 19,542. Vs.

- (1) Karangahakumburagedara Ukku,  
(2) Hathurasinghe Durayalage Pun-  
cha, both of Wattéhana in Pällegome  
Atabage ..... Defendants.

NOTICE is hereby given that on November 16, 1909, commencing at 12 o'clock noon, will be sold by public auction at the premises the following



property mortgaged upon bond No. 5,051, dated May 17, 1905, and decreed to be sold by the judgment entered in this case:—

1. All that daranda 2 pelas in paddy sowing extent of the field called Moratota and thereto contiguous high ground called wanata of 1 pela in paddy sowing extent, together with everything thereon, which said field and high ground are situate at Udagome in Atabage, in Kandukara Ihala korale of Uda-palata; and bounded on the east by the oya stream, on the south by the boundary ridge of the lower two pelas in extent of the said entire field, on the west by the stone fence and ditch of the chena land belonging to Mihitipola Yakdassa, and on the north by the ditch of Telhawadeyalagekanata.

2. All that western portion of about 8 lahas in paddy sowing extent adjoining road leading to Pupuressa, together with the buildings and everything standing thereon, from and out of the land Wattehena-gederawatta, situate at Wattehena; which said western portion is bounded on the east by the high road, on the south and west by the ima bank of the land belonging to Paragama Durayalage Horatate, and on the north by the boundary in a straight line to the king-coconut tree.

3. All that portion of about 5 lahas in paddy sowing extent from and out of the field called Uda-palkada, situate at Pallegama; which said portion of about 5 lahas in paddy sowing extent is bounded on the east by the boundary ridge of the portion belonging to Punchi Banda out of the said entire field, on the south by the imawella boundary embankment of the remaining portion of the said entire field, on the west by the imawella boundary embankment of the portion of the said entire field, and on the north by the ima bank.

4. All that field called Gedaradeniyakumbura of about 8 lahas in paddy sowing extent, situate in Pallegama; which said field is bounded on the east by the ima bank of Gedarawatta, on the south by the stone fence, on the west by the road leading to Anunupura, and on the north by the ima bank.

5. An undivided one-seventh part or share from and out of the land called Egodagedarawatta of about yalamuna in paddy sowing extent and from and out of everything standing thereon, situate in the said Pallegama; which said entire land is bounded on the east by the ima bank, on the south by the field called Puwakgahadoluwakumbura, on the west by the ima bank of Medakumbura, and on the north by the ima bank of deniya.

6. An undivided one-seventh part or share from and out of the land called Gedarawatta of about 5 pelas in paddy sowing extent, situate in Wattehena, from and out of everything standing thereon; which said entire land is bounded on the east and north by the devata path and ditch, on the west by the deniya land swamp, and on the south by the remaining part of this very land.

Amount of writ, Rs. 1,806.36 and poundage.

Fiscal's Office, A. V. WOUTERSZ,  
Kandy, October 18, 1909. Deputy Fiscal.

#### Northern Province.

In the District Court of Jaffna.

Sooriyamoorty Karthikesu and wife Ach-chippillai of Vannarponnai West. . . . . Plaintiffs.

No. 6,704. Vs.

Muttiah Cheddiar Thampucheddiar of Vannarponnai East. . . . . Defendant.

NOTICE is hereby given that on Monday, November 15, 1909, at 10 o'clock in the forenoon, will be sold by public auction at the spot the following

property, hypothecated to the plaintiff and decreed to be sold in the above action for the recovery of Rs. 350, with interest thereon at the rate of 12 per cent. per annum from March 11, 1907, until payment in full and costs of suit being Rs. 55.32 and charges, viz.:—

A divided 6½ lachams of varagu culture on the north with its appurtenances of a piece of land situated at Vannarponnai East called Periyapulam, Chirupulam, and other parcels and Thimilamauduppulayady, containing or reputed to contain in extent 9½ lachams of varagu culture. The said 6½ lachams of varagu culture is bounded or reputed to be bounded on the east by the property of Marimuttu, wife of Sinnatamby, and shareholders, north by the property of Kanthar Kiruddinar and by the property belonging to the temple of Santaiar Madam Pillaiar, west by the property belonging to the temple of Santaiar Madam Pillaiar and front of path leading from the road to this land and by the property belonging to Ayamuttu K. Kurukkal Sivasankara-ayar, and on the south by the property of Ramayar Ramalinka Kurukkal and Mut-tiah Cheddiar Thampu Cheddiar.

V. THAMBIPILLAI,

Fiscal's Office, Deputy Fiscal.  
Jaffna, October, 15, 1909.

#### Southern Province.

In the District Court of Matara.

Edward Justin Buultjens of Matara. . . . . Plaintiff.

No. 4,470. Vs.

(1) James Robert Wijayaratna Wellappulli of Koramburuana, (2) Charles Francis Wijayaratna Wellappulli of Ranchagoda. . . . . Defendants.

NOTICE is hereby given that on Tuesday, November 16, 1909, commencing at 1 o'clock in the afternoon, will be sold by public auction at this office in the under-mentioned order the right, title, and interest of the said defendants in the following property, for the recovery of Rs. 6,363 with interest on Rs. 5,000 from October 30, 1908, viz.:—

1. All that divided portion of the land called Owilana, situate at Koramburuana in the Kandaboda pattu of the Matara District, in the Southern Province and bounded on the north by the other portion of Owilana, east by Baduwatta and Kapatenuma, south by Malimadageokanda, and west by Hewageokanda and Marambageokanda.

2. All that land called Jambughaliyadda at ditto; and bounded on the north by Digana, east by Nallathantiriyaliyadda, south by Divilwatta, and west by Gorokgahaliyadda.

3. All that half of the land Pelwattagewatta at ditto, except planter's share of second plantation; bounded on the north by wela and bedda, east by bedda, south by deniya, and west by wela.

4. All that land called Meddegedeniya at ditto; bounded on the north by bedda, east by Magawattedeniya, south by bedda, and west by Udadanduakula.

5. All that block of land comprising Ambalamahena and Mahabaduwatta, except planter's share of second plantation, situate at ditto; bounded on the north by Paragahawatta and Mahagahahena, east by river, south by Gataragammaima and Itaweraluwahena, west by Hunumaladeniya.

6. All that land called Ganga-addarakoratuwa, except planter's share of second plantation, at ditto; bounded on the north by river, east by Nehirigahawatta, south by Denipitiyegewatta, and west by Denipitiyegewattakebella.

7. Two-third of the land called Hunumaladeniya, at ditto; bounded on the north by Hunumaladeniyepahalakella, east by Ambalamahena and Mahabaduwatta, south by Batadombagahadeniya, and west by Hunumaladeniyawatta and bedda.
8. All that land called Kapatumliyadda (comprising high and low land), at ditto; bounded on the north by river, east by Denipitiyegewatta *alias* Horegodagewatta, south by Hunumaladeniyapahalakella, and west by Puhugahadeniyewatta.
9. All that block of land comprising Gebalanagewatta and Simangmagewatta, at ditto; bounded on the north by Palladepila, east by Pelawattakumbura and deniya, south by bedda, west by Pinkoratuwa and Kudagodagewatta.
10. All that land called Marambageokanda, except planter's share of the breadfruit trees thereof, situate at ditto; bounded on the north by Kodituwakungeokanda, east by Owilana, south by Ganhewageokanda, and west by river.
11. All that half of the land called Ellawelagelokanda, at ditto; bounded on the north by Kodipiligeokanda, east by minor road, south by Kotambagahaokanda, and west by river.
12. All that land called Weragodagekoratuwa, at ditto; bounded on the north by Ellawelagekoratuwa, east by Kodipiligeokanda, south by Pelaketiye-ella, and west by river.
13. All that land called Malimbadageokanda *alias* Iriyagahaokanda, except planter's share of breadfruit trees, at ditto; bounded on the north by Owilana, east by Kapatenuma, south by river, west by Horogodageokanda.
14. Three-fourth of the land called Alutwatta, except planter's share of breadfruit trees, at Ranchagoda; bounded on the north by Mahaokanda, east by Baduwatta, south by river, and west by Pelaketiya.
15. Three-fourth of the land called Nalugahakoratuwa, at ditto; bounded on the north by Ihalakoratuwa, east by Katukurundegewatta and Wickremagamagewatta, south by Katukurundegewatta, and west by Uswatta.
16. Two-third of the land called Oluwala at Meepawita; bounded on the north by Oluwalawatta, east by Unapanduragawakella, south by Lindagawawatta, and west by Pimbalagekumbura.
17. Two-third of the land called Murutawa-anettigekella, at ditto; bounded on the north by Oluwalawatta, east by Welihenagekella, south by Mahaokanda, and west by Unapanduragawakella.
18. Two-third of the land called Koddippiligestanga-addrakoratuwa, at Koramburuwana; and bounded on the north by river, east by Dombagahanatta and owita, south by Udubokkewatta, and west by Ellawellegewatta and Talagodayaowita.
19. All that three-sixteenth part of the land called Palledanduakula at ditto; bounded on the north by Mugunamalghakanatta and Danduakulewatta, east by Udadanduakule, south by bedda, and west by Digapola.
20. All that three-sixteenth of Paragahawatta, at ditto; bounded on the north by Bimbirigahawatta, east by Mahagahahena, south by Ambalamahena, and west by Hunumaladeniya.
21. Three-sixteenth of the block of land comprising Danduakulewatta, Kaluganigewatta, and Munamalghakanatta, except planter's share of second plantation, at ditto; bounded on the north by bedda and Parattawatta, east by bedda and Udadanduakula, south by Palledanduakula, and west by Palledanduakula and Meddegewatta.
22. All that block of land comprising portion of Pelaketiypelawatta and Weragodabimbirigahakoratuwa, except planter's share of second plantation, at Ranchagoda; bounded on the north by Mahaokanda and Weragodawatta, east by Pelaketiye-kella, south by river, and west by river.
23. Two-third of Wanniachchigekoratuwa, except planter's share, at ditto; bounded on the north by
- Pettarekella, east by river, south by Birigekoratuwa *alias* Pelakadawatta, and west by Pittiyekumbura.
24. The land called Nugadandeliyadda, at ditto; bounded on the north by Pusweddegoda, east and south by Nugadanda, and west by Udatalgoda.
25. Five-twelfth of Pusweddegoda, at ditto; bounded on the north by Kitulpe and Pallespalagoda, east by Udapelagoda; south by Nugadanda and Nugadandeliyadda, and west by Palletalgoda.
26. Half of Marambagekumbura, at ditto; bounded on the north by Meegodawatta and Kongahakumbura, east by Marambagekumbura, south by Pelawatta, and west by Mohottigedepala.
27. Two-third of Pittiyekumbura, at ditto; bounded on the north by Pittarawatta, east by Wanniachchigekoratuwa, south by Yatiwagura, and west by Korahanagepitiyekumbura.
28. The land called Etingurehingurewatta, at ditto; bounded on the north by bedda; east, south, and west by kumbura.
29. The land called Kabarabaduladeniya, at ditto; bounded on the north by Kabarabaduladeniyakabella, east by bedda, south by Malawaragedeniya, and west by bedda.
30. The land called Ganhewagewatta, except planter's share, at ditto; bounded on the north by Arumachchigewatta, east by river, south by Pettarakella, and west by Wanniachchigewatta.
31. The field called Talagaspekumbura, at Mudalagedara; bounded on the north by Tumpe, east by Pinliyadda, south by Maistirigewatta, and west by Danwattapinliyadda.
32. The field called Kandayaleliyadda at Koramburuwana; bounded on the north by Irikonda and Depala, east by Mahakumbura and Denipitiyeliyadda, south by Nagodayawatta and Medakella, and west by Wallawawatta and Kandayala.
33. The divided portion of the land called Irikonda, at ditto; bounded on the north by Kanuketiawella, east by Depala, south by Kandayaleliyadda, west by Irikondakella.
34. All that land called Mederikanatta, at Ranchagoda; bounded on the north by bedda; east, south, and west by Ethinguredeniya.
35. All that block of land comprising Tunwattakanatta, Timwattakanatta, Tunwattakanatta, and Tunwattakanatta, at ditto; bounded on the north by Pinnagodagewatta, Meepawitagewatta, Delgahawatta, Mastirigepaluwatta, and Mastirigewatta, east by Pinnagodagewatta, Meepawitagewatta, Gamagedivelwatta, south by land described in plan No. 166,349 and Pannikkiahena *alias* Bokuwamullehena, Maladola, and Nambarahelawatta, and west by land described in plan No. 120,653.
36. The land called Meddegewatta, except planter's share of third plantation, at Koramburuwana; bounded on the north by Okandawatta and Wamparagasmulla, east by ela and Parattawala, south by Welituduwa and Danduakula, and west by river.
37. The land called Kandayalepahalakella, at ditto; bounded on the north by portion of same land, east by Gebalanagewatta, south by minor road, west by Baduwatta.
38. The land called Murutagahaokanda *alias* Vitanageokanda, except planter's share, at Ranchagoda; bounded on the north by Udakumbura, east by Pannahalagewatta, south and west by Palawilakumburakabella.
39. All that undivided one-half of the eastern portion of Palawilakumbura, at Ganegama in the Gangaboda patu of the Matara District, Southern Province; bounded on the north by Pannagalagewatta and Udakumbura, east by Uswatta and Pannagalagewatta, south by Uswatta, west by the portion of Palawilakumbura.

G. F. DE LIVERA,  
Deputy Fiscal's Office, Deputy Fiscal.  
Matara, October 14, 1909.

## In the District Court of Matara.

Edward Justin Buultjens of Matara.....Plaintiff.  
No. 4,687. Vs.

(1) Balamanage Singho Appu, (2) Balamanage Mendias Appu, (3) Balamanage Sarnelis Appu, all of Dikwella...Defendants.

NOTICE is hereby given that on Wednesday, November 17, 1909, at 12 noon, will be sold by public auction at the premises the right, title, and interest of the said defendants, in the following property, for the recovery of Rs. 2,296.50, with interest on Rs. 2,246.63 at 9 per cent. per annum from July 23, 1909, viz. :—

Two-third of the soil and of fruit trees of the divided western lot A of the marked lot D of the land called Walasgalalebima called and known as Bogahawatta and the buildings standing thereon, situate at Dikwella in the Wellaboda pattu of the Matara District, Southern Province; and bounded on the north by the portion belonging to the Moor people, east by the portion B, south by the high road, and west by the portion belonging to Moor people.

Deputy Fiscal's Office, G. F. DE LIVERA,  
Matara, October 14, 1909. Deputy Fiscal.

## In the District Court of Galle.

K. M. Suppramaniam Chetty of Galle.....Plaintiff.  
No. 9,300. Vs.

Saiyadu Hamidu Ibnu Saiyadu Kudusi,  
Maulana of Weligama .....Defendant

NOTICE is hereby given that on Monday, November 15, 1909, at 12 noon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property for the recovery of Rs. 2,393.99, with interest on Rs. 2,370.24 at 9 per cent. from March 19, 1909 :—

(1) One-fourth of the soil and of fruit trees of Radiyawatta, situate at Wattagedaramulla in Weligam korale of Matara District, Southern Province; and bounded on the north by Digapotha and Bakmi-gahakoratuwa, east by high road, south by Nambiyapittaniya, and on the west by the land on which Saiyadu Sainul Abidin resides, in extent of about 4 acres.

(2) All the soil and fruit trees of the land called Kunchitottam, situate at ditto; in extent of about 5 acres; and bounded on the north by Dampewatta, east by Mekiliyagahawatta, south by Maritondundeniya, and on the west by Dampewatta, Pelapolkoratuwa.

Deputy Fiscal's Office, G. F. DE LIVERA,  
Matara, October 14, 1909. Deputy Fiscal.

## Eastern Province.

## In the District Court of Trincomalee.

Ponnaturai Vannipam Vanniyatamby  
Vannipam of No. 9 Division, Trincomalee.....Plaintiff.

No. 366. Vs.

Sinnatangaehi alias Kachchumma,  
widow of Sinnameera Pitchai of No. 4  
Division, Trincomalee, representative  
of the estate of Sinnameera Pitchai,  
deceased .....Defendant.

NOTICE is hereby given that on Tuesday, November 16, 1909, at 4 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. A piece of field called Kalladimalai, situated at Paruveli in Malligaitivu in Koddiyar pattu, Trincomalee; bounded on the north by the field called Puvarasadimalai, on the east by the field Parianelai which belonged to K. Kanagasabai, but now to M. Kanavatipillai, on the south by cattle pen, and on the west by water-course; extent 4 acres 3 roods and 5 square perches.

2. A piece of field called Kavuththukeetu, situated at Malligaitivu, Peruveli, in Koddiyar pattu, Trincomalee; bounded on the east by the land of K. Meerasaib and others, on the west by the land of M. M. Moham-madu Madar, on the south by the land belonging to Verugal temple and water-course, and on the north by water-course; extent 3 acres and 35 square perches.

3. A piece of field called Maracaiadappannela', situated at Malligaitivu in Koddiyar pattu, Trincomalee; bounded on the east by the land of M. M. Moham-madu Madar, on the west and north by the field of A. Malimpillai, and on the south by water-course and by the field belonging to Verugal temple.

On Tuesday, November 16, 1909, at 10 o'clock  
in the forenoon.

4. A piece of field called Muththadduvayal, situated at Muttur in Koddiyar pattu, Trincomalee; bounded on the north, north-east, and east by Crown lands, and on the south by the land of S. Pichai and lot described in plan No. 57,679 and Crown land; extent 7 acres 3 roods and 33 square perches.

On Tuesday, November 16, 1909, at 4 o'clock  
in the afternoon.

5. A piece of land situated at Kaddaiparichan in Koddiyar pattu, Trincomalee, bearing lot No. 7,078, and other plantations standing thereon; bounded on the north by the land reserved for a lane, on the east by land described in plan No. 105,527, on the south by Crown land, and on the west by aar; extent 3 roods and 22 square perches.

6. A piece of land situated at Kanguveli in Koddiyar pattu, Trincomalee, bearing lot X 208; bounded on the east by the land claimed by Kathiramapodi Padduvaly, on the south east and south by land claimed by K. Kanagasabai, and on the west by the land of K. Meerasaibu and by the land described in plan No. 105,776, and on the north-west by the lands described in plans Nos. 105,776 and 105,772; extent 2 acres 2 roods and 33 square perches.

7. A piece of land being lot T 208, situated at Kanguveli in Koddiyar pattu, Trincomalee; bounded on the north and east by Crown land, on the south by land described in plan No. 105,774, and on the west by the land claimed by Kathiramapodi Padduvaly; extent 2 acres and 13 square perches.

On Wednesday, November 17, 1909, at 11 o'clock,  
in the forenoon.

8. A tiled room (next to the room on the eastern side given in dower to Meeraunma, widow of Vappumaracair out of a piece of land with two tiled rooms); situated at division No. 4, Trincomalee, with the land attached thereto together with one-eighth share in the well and other appurtenances belonging thereto; boundaries of the whole land, where the said two rooms are, on the north-east by road, on the south-east and south-west by the garden and land of Meeraunma, widow of Vappumaracair, and on the north-west by the land of M. Abdulcader; extent 5 28/100 square perches.

Writ amount, Rs. 2,527.40½.

Deputy Fiscal's Office, S. RAJU,  
Trincomalee, October 19, 1909. Deputy Fiscal.