



# Ceylon Government Gazette

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PART II.—Legal and Judicial.

PART III.—Provincial Administration.

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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 amending the Law providing for the Establishment and Regulation of a Police Force in this Island.**

Preamble.

WHEREAS it is expedient to amend "The Police Ordinance, 1865," and the Ordinance No. 7 of 1880, amending "The Police Ordinance, 1865," 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 Police (Amendment) Ordinance, 1909" and shall be read and construed as one with "The Police Ordinance, 1865" (hereinafter referred to as "the principal Ordinance"), and with the Ordinance No. 7 of 1880, intituled "An Ordinance to amend 'The Police Ordinance, 1865,'" respectively.

Substitution of new definition of "police officer." 2 In section 6 of the principal Ordinance for the definition of the expression "police officer" the following definition shall be substituted:

The expression "police officer" means a member of the regular police force, and includes all persons enlisted under this Ordinance.

Substitution of a new section. 3 For section 25 of the principal Ordinance the following section shall be substituted:

Appointment of subordinate officers.

(1) The Inspector-General of Police shall appoint such and so many subordinate officers as the Governor may direct, and may, subject to the rules to be made and approved by the Governor in Executive Council as hereinafter provided, dismiss and discharge such officers.

The Inspector-General of Police may also make and carry into effect regulations for the due punishment by himself or by the Superintendents or Assistant Superintendents of Police of subordinate officers who may be found remiss or negligent in the discharge of their duties or guilty of misconduct.

For the purposes of this sub-section the expression "subordinate officer" means any person enlisted under this Ordinance below the grade of an Inspector.

Amendment of section. 4 In line 6 of section 30 of the principal Ordinance for the words "five pounds" the words "two hundred and fifty rupees" shall be substituted.

Amendment of section. 5 In line 9 of section 32 of the principal Ordinance for the word "Inspectors" the words "Assistant Superintendents of Police" shall be substituted.

Amendment of section. 6 In lines 4 and 5 of section 55 of the principal Ordinance for the words "police officer in charge of a station house" the words "officer in charge of a station" shall be substituted.

Amendment of section. 7 In lines 1 and 2 of section 57 of the principal Ordinance for the words "such above-mentioned police officer" the words "any officer in charge of a station" shall be substituted.

Amendment of section. 8 In line 1 of section 69 of the principal Ordinance for the word "Inspector" the word "Sub-Inspector" shall be substituted.

Amendment of section. 9 In line 2 of section 74 of the principal Ordinance for the word "Inspector" the word "Sub-Inspector" shall be substituted.

Substitution of section. 10 For section 2 of the Ordinance No. 7 of 1880, intituled "An Ordinance to amend 'The Police Ordinance, 1865,'" the following section shall be substituted:

Fixed rates at which such recovery shall be made.

2. The cost of the police payable under the 10th, 11th, 17th, and 26th sections of "The Police Ordinance, 1865," and recoverable under the 27th section of the said Ordinance, shall be at the rates hereinafter mentioned, that is to say:

	Per Annum.	
	Rs.	a.
Inspector	2,280	0
Sub-Inspector	1,080	0
European police sergeant	1,116	0
European police sergeant employed after June 30, 1910	2,160	0
European police constable	864	0
First class native police sergeant	660	0
Second class native police sergeant	431	19
Native police constable	290	40

Proof of charges.

and the certificate of the Inspector-General of Police shall be conclusive evidence of the correctness of all charges made under this Ordinance.

By His Excellency's command,

HUGH CLIFFORD,  
Colonial Secretary,  
Colonial Secretary.  
Colombo, October 20, 1909.

*Statement of Objects and Reasons.*

THE object of the Draft Ordinance is to introduce into the Police Ordinance certain amendments which are called for by the present organization of the Force.

2. The principal matters affected by the Ordinance are (a) the definition of the term "police officer," (b) the power of the Inspector-General to make rules for the punishment of subordinate officers either by himself or by Superintendents or Assistant Superintendents, and (c) the scale of expenses payable by the inhabitants when a Police Force is quartered in their districts.

Colombo, October 11, 1909.

ALFRED G. LASCELLES,  
Attorney-General.

**PASSED ORDINANCES.**

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

**No. 22 of 1909.**

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

HENRY MCCALLUM.

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 (1) The Ordinances specified in schedule A are repealed to the extent specified in the third column thereof.

(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.

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."

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

Power of Governor to direct use of special stamps and to authorize banks to compound for stamps on cheques and joint stock companies to compound for duty on share certificates.

(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 of Stamps 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," or any Ordinance for the time being in force relating to the incorporation and registration of joint stock companies in Ceylon, to compound for the payment of stamp duty payable on share certificates specified in schedule B to this Ordinance on the following conditions:—

(i.) That in the case of a joint stock company now incorporated issuing new certificates upon a new issue of shares out of capital, whether original or increased, the company shall forward to the Commissioner of Stamps a statement signed by the secretary or a director of the company setting forth the total face value of the shares forming the new issue, and shall pay to the Commissioner of Stamps a duty of five cents for every one hundred rupees of the said new issue.

(ii.) That in the case of a joint stock company hereafter incorporated the Company shall forward to the Commissioner of Stamps a statement signed by the secretary or a director of the company setting forth the total face value of the shares forming

any issue, and shall pay to the Commissioner of Stamps a duty of five cents for every one hundred rupees of such issue.

(iii.) That in the case of a joint stock company creating or issuing debenture stock, the company shall forward to the Commissioner of Stamps a statement signed by the secretary or a director of the company setting forth the total value of the debenture stock to be created and issued, and shall pay to the Commissioner of Stamps a duty of five cents for every one hundred rupees of such debenture stock.

(iv.) That every share certificate issued under the above conditions 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. Such certificate shall be as nearly as circumstances permit in the following form :

It is hereby certified that the stamp duty payable in respect of the capital issued has been commuted in terms of section 5 of "The Stamp Ordinance, 1909."

(2) All share certificates, the payment of stamp duty payable whereon shall have been compounded for as aforesaid, shall be admitted for all purposes to be good and available in law as if duly stamped.

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

the reto, 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.

23 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, mortgage bond, 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 has 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 an 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 of Stamps, 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 duty or deficiency does not exceed Rs. 2, of . . . . .	Rs. c. 2 50
In cases where the duty or deficiency exceeds Rs. 2, but does not exceed Rs. 7.50 . . . . .	5 0
In cases where the duty or deficiency exceeds Rs. 7.50, but does not exceed Rs. 20 . . . . .	10 0
Where the duty or deficiency exceeds Rs. 20, the amount of the penalty to be imposed shall be determined by the Commissioner of Stamps.	

(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 of Stamps, 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 of Stamps shall, when he has dealt with it as provided by this section, return it to the impounding officer.



Stamping of instruments executed out of Ceylon.

42 Every instrument executed out of this Colony, not being a bill of exchange, cheque, or promissory note, 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 duly to 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 or 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 of Stamps 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 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 39.

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 a 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 post-dated, endorses, transfers, presents for acceptance or payment, or accepts, pays, or receives payment of such bill or note, or in any manner negotiates the same; or

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

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

Institution and conduct of prosecutions.

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 Commissioner of Stamps 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 causing proper stamp to be 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.

Persons licensed to enter into bond. Condition thereof.

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.
- 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.
- 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.
- 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.
- 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.
- License may be revoked.
- Particulars to be specified in license.
- No person to deal in stamps without such license.
- As to persons employed to write instruments liable to stamp duty.
- Stamp vendors to mark stamped paper sold by them.
- Discount allowed to licensed dealers in stamps.
- Commissioner of Stamps may make rules.

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

**79** (1) 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.

(2) 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.

**80** 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.

**81** 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.

82 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.

Power of Governor to discontinue issue of licenses to sell stamps.

83 (1) The Governor in Executive Council, if at any time it shall be considered expedient to do so, may discontinue the issue of licenses to sell stamps or any specified description of stamps by publishing in the *Government Gazette* not later than the thirtieth day of June a notification to the effect that after the thirty-first day of December then next following the issue of licenses to sell stamps or any specified description of stamps will be discontinued.

(2) Whenever the issue of licenses to sell stamps has been discontinued, the Governor in Executive Council may make rules entrusting the sale of stamps to the public officers therein mentioned, and regulating the manner and conditions in and subject to which such sale shall be carried on.

(3) A person authorized as aforesaid to sell stamps shall not be liable to the penalties by this Ordinance provided with respect to persons selling stamps without a license.

## 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.
- 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 formá pauperis*, if he had not been allowed to sue or defend as a pauper, and who, having recovered judgment in such suit for his costs, has nevertheless failed either to repay the amount due for such stamps or to take the necessary steps under his judgment for the recovery thereof from the losing party. It shall thereupon be the duty of the Judge to enforce payment of the amount due on account of such stamp by writ (free of stamp duty) of execution against the property and person of the party against whom judgment was given, or the party allowed to sue or defend *in formá pauperis*, or against both.
- Duty of court officers in respect thereof.
- Also where the suit has not been duly prosecuted.
- 86 The like statement shall be rendered and like proceedings taken against any person who has obtained leave to sue *in formá pauperis*, but who has not duly prosecuted his suit to judgment within a reasonable time or repaid the amount due on account of stamps.
- Deficiency of stamp duty on testamentary proceedings.
- 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.
- Exhibits of documents.
- 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.
- Fees and charges for execution and service of process.
- 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.
- Proviso.
- 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.
- Proviso.
- Provided also that no such fees and charges shall be levied in respect of any process issued by Courts of Requests.
- Fees and charges due on processes issued unstamped in the first instance how recovered.
- (2) It shall be lawful for the Governor, with the advice of the Executive Council, to prescribe the manner in which the amount of the fees and charges, which may be due for and on account of processes issued by District Courts or the Supreme Court in the first instance unstamped, shall be recovered and brought to account as revenue.
- Stamping of duplicates of certain instruments.
- 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.

	Duty.
	Rs. c.
1 ACKNOWLEDGMENT of a debt amounting to Rs. 20 or upwards in amount or value, written or signed by or on behalf of a debtor, in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession	0 5
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.

Memorandum, letter, or agreement for or relating to the sale of any goods, wares, or merchandise.

	<i>Duty.</i> Rs. c.
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) whereby any person shall become bound 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.*

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.

	<i>Duty.</i> Rs. c.
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 thereafter lent, advanced, or paid, or which may become due upon an account current, together with any definite and certain sum already lent, advanced, or due. The same duty and conditions as to calculation of duty on the amount already lent, advanced, or due, as on a bond or a mortgage of property for any definite and certain sum of money, together with an additional duty of ...	50 0
(d) Bond or mortgage to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current, together with any sum already lent, advanced, or due, where such sum is not ascertained ...	100 0
(e) Bond or mortgage to secure the repayment of money to be thereafter lent, advanced, or paid, or which may become due upon an account current:	
If the total amount of the money secured or to be ultimately recoverable thereupon shall be uncertain, and without any limit ...	50 0
But if the total amount of the money secured or to be ultimately recoverable thereupon shall be limited not to exceed a given sum, the same duty as on a bond or mortgage for such limited sum.	
When a bond and mortgage shall be contained in the same instrument, and be given to secure the same moneys, the bond only shall be chargeable with stamp duty.	
f) Bond for indemnifying any person who shall have become bound as surety for the payment of any sum of money or the performance of any act ...	10 0
g) Bond for further securing the repayment of any sum already secured by a bond or mortgage for which an <i>ad valorem</i> duty had been previously paid ...	10 0
(h) Bond of any kind whatever not otherwise charged in this schedule nor expressly exempted from all stamp duty ...	10 0

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

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

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

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

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

(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 (a) for the same amount.

16 BROKER'S NOTE, each copy

	<i>Duty.</i>
	Rs. c.
17 CART OR BOAT NOTE for the conveyance of goods for hire by cart or boat along any road, river, or canal, when the distance to be traversed by such cart or boat shall exceed one mile outside the limits of any Municipality or Local Board, on the original and each copy thereof	0 5

*Exemptions from the preceding Stamp Duty.*

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

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

*Exemptions.*

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

22 (a) CONVEYANCE OR TRANSFER of any property for any consideration— Where the purchase or consideration money therein or thereupon expressed, or if the consideration be other than a pecuniary one, or partly pecuniary and partly other than pecuniary, the value of the property shall be—	
Rs. 0 and not over Rs. 50	0 25
Rs. 50 do. Rs. 100	0 50
Rs. 100 do. Rs. 200	1 0
Rs. 200 do. Rs. 300	1 50
Rs. 300 do. Rs. 400	2 0
Rs. 400 do. Rs. 500	2 50
Rs. 500 do. Rs. 1,000	5 0
Every further Rs. 500 or part thereof	2 50
(b) Conveyance or transfer of property by an executor, administrator, or trustee, without consideration to the person beneficially entitled to such property, or when made by order of court in cases of divorce a <i>vinculo matrimonii</i>	10 0
(c) Conveyance or transfer of property without consideration by a trustee or trustees, or the executors or administrators of a deceased trustee or trustees to a surviving trustee or trustees, or to a new trustee or trustees, or to a surviving trustee or trustees and a new trustee or trustees	10 0
(d) Conveyance or transfer of property of any kind whatsoever, not charged in this schedule nor expressly exempted from stamp duty	10 0

*Exemptions from the preceding Stamp Duties.*

All conveyances and transfers to His Majesty, or to any person for or on behalf of His Majesty.

Transfers of bills of exchange and promissory notes by endorsement.

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

*Exemption.*

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.—See Affidavit.	
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	Duty. Rs. c.
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 as on a conveyance or transfer (No. 22 (a)) for a pecuniary consideration equal to the value of the property as set forth in such instrument.	
(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 of Stamps .. .. .	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
<i>Exemption.</i>	
Power of attorney made by any petty officer, seaman, or soldier, or by the executors or administrators of any such person, for pay or prize money, or by any Government officer in the execution of his duty:	
36. LETTERS of <i>Venia etatis</i> .. .. .	100 0
37. LETTER of license from creditor to debtor .. .. .	10 0
38. MORTGAGE.—See Bond.	
39. NOTARIAL COPY of, or extract from, any instrument .. .. .	1 0
40. PARTNERSHIP, instrument of .. .. .	10 0
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.—See Bill of Exchange.	

	<i>Duty.</i>
	Rs. c.
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 officer in the service of the Government of Ceylon 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, scrip, stock, or debenture stock to which the certificate relates .. .. .	0 5

*Exemptions.*

(a) New share certificates issued upon a subdivision or consolidation of existing shares forming the capital (original, increased, or reduced) of any joint stock company.

(b) New share certificates issued in lieu of share certificates lost or destroyed, or in lieu of existing share certificates, but for a greater or less number of shares, as the case may be.

51 SHIPPING ORDER for the conveyance of goods on board of any vessel .. .. .	0 5
52 STAMP VENDORS.—License to sell stamps for the calendar year or any portion thereof .. .. .	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 style="text-align: center;"><i>In Civil Proceedings.</i></p> <p>Every appointment of proctor.—Affidavit.—Petition of review preparatory to appeal to the King in Council.—Bond of security in appeal to the King in Council, or other bond or recognizance.—Certificate in appeal to the King in Council.—Petition to the King in Council.—Copy, certified, of any deposition, document, or other matter of record.—Judgment, decree, or order.—Explanation under the seal of court of any record or other proceedings therein.—Exhibit of every document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of 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>								



## 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. 6.

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 proceedings. But if judgment for costs shall be given in favour of such Attorney-General, Solicitor-General, Crown Counsel, or other Government officer, or such pauper, the value of such stamps as would have been used by him if he had not been allowed to proceed without using stamps, or the value of such part thereof as shall be decreed by the said judgment, shall be paid by the party against whom such judgment shall have been given, to the Commissioner of Stamps, or to the secretary of the District Court or clerk of the Court of Requests in which such suit shall have been decided for and on behalf of such Commissioner of Stamps; 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 execution 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 582, shall bear a stamp of Rs. 5, and every account filed thereunder shall bear a stamp of Rs. 2-50, unless the court shall order the proceedings to be on blank.	
Every application under chapter XLI. of the Civil Procedure Code, section 595, for appointment or removal of trustees, shall bear a stamp of .. .. .	10 0
Actions relating to public charities under chapter XLV. of the Civil Procedure Code shall be charged as of the value of Rs. 1,000.	
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

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 notice, citation, or supplemental citation.—Copy of decree <i>nisi</i> , order <i>nisi</i> , or interlocutory order without reference to number.—Copy of decree absolute or any other decree.—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 <i>ad colligenda</i> .—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.—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, Re. 1.
Summons to each witness.—Translation of each document.	Free	2 0	4 0	25 cents

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

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.

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

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.
	Rs. c.
Advocates and Proctors.—Ordinance No. 12 of 1848 :	
Certificate of admission of any person to act as an advocate in the Island .. .. .	250 0
Certificate of admission of any person to act as a proctor in any court of this Island .. .. .	50 0
Certificate to be taken out yearly by every person practising as a proctor in any court of this Island :	
If he shall have been admitted for the space of three years or upwards .. .. .	30 0
Or if he shall not have been admitted so long .. .. .	15 0
Cattle, licenses to shoot, under Ordinance No. 9 of 1876, section 14 .. .. .	2 50
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 the Seventh, 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, 1909," 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 of Stamps 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.

Passed in Council the Eighth day of December, One thousand Nine hundred and Nine.

A. G. CLAYTON,  
Clerk to the Council.

Assented to by His Excellency the Governor the Twentieth day of December, One thousand Nine hundred and Nine.

HUGH CLIFFORD,  
Colonial Secretary.

BY virtue of a Mandate to me directed by the Hon. the Supreme Court of the Island of Ceylon, I do hereby proclaim that a Criminal Session of the said Court for the District of Ratnapura will be holden at the Court-house at Colombo on Monday, January 10, 1910, at 11 o'clock of the morning of the said day.

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

R. B. HELLINGS,  
Fiscal's Office, Ratnapura, December 15, 1909.  
Fiscal



## NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Negombo.

*Order Nisi.*

Testamentary In the Matter of the estate of the  
Jurisdiction. late Hettiarachchigeey Harmanis  
No. 1,130. Tissera Appuhamy of Kudagam-  
mana, deceased.

THIS matter coming on for disposal before B. Constantine, Esq., District Judge of Negombo, on December 9, 1909, in the presence of Mr. J. F. Corea, Proctor, on the part of the petitioner Siriwardena Wijesinha Mudalige Seda Nona of Kudagammana; and the affidavit of the said petitioner dated December 6, 1909, having been read: It is ordered that the petitioner be and she is hereby declared entitled to have letters of administration of the estate of the deceased above-named issued to her, unless the respondent Rosalinahamy of Kudagammana shall, on or before January 12, 1910, show sufficient cause to the satisfaction of this court to the contrary.

B. CONSTANTINE,  
District Judge.

December 9, 1909.

In the District Court of Negombo.

*Order Nisi.*

Testamentary In the Matter of the Estate of the  
Jurisdiction. late Mahamalage Martino Perera  
No. 1,131. of Tudella, deceased.

THIS matter coming on for disposal before B. Constantine, Esq., District Judge of Negombo, on December 10, 1909, in the presence of Mr. H. I. Salgado, Proctor, on the part of the petitioner Kotagedara Liyanage Veronica Perera of Tudella; and the affidavit of the said petitioner having been read:

It is ordered that the petitioner be and she is hereby declared entitled to have letters of administration of the estate of the deceased above-named issued to her, unless the respondents—(1) Mahamalage Pauloe Perera, (2) ditto Philip Perera, (3) ditto Pedro Perera, (4) ditto Justina Perera, assisted by her husband (5) Mahapatabendige Marsal Perera, (6) Mahamalage Ausel Perera, (7) ditto Ana Maria Perera, a minor by her guardian *ad litem* the 1st respondent—shall, on or before January 20, 1910, show sufficient cause to the satisfaction of this court to the contrary.

B. CONSTANTINE,  
District Judge.

December 10, 1909.

In the District Court of Negombo.

*Order Nisi.*

Testamentary In the Matter of the Estate of the  
Jurisdiction. late Adikari Achchilage *alias* Adi-  
No. 1,132. kari Appuhamillage Diyonis Appu-  
hamy of Watinapaha in Dasiya  
pattu of the Alutkuru korale,  
deceased.

THIS matter coming on for disposal before B. Constantine, Esq., District Judge of Negombo, on December 14, 1909, in the presence of Mr. D. W. Samaratunga, Proctor, on the part of the petitioner Subasinha Aratchige Don Simon Appuhamy of Henpitagedara; and the affidavit of the said petitioner dated December 10, 1909, having been read:

It is ordered that the petitioner be and he is hereby declared entitled to have letters of administration of the estate of the deceased above-named issued to him, unless the respondents—(1) Subasinha Aratchige Dona Ano Hamine of Henpitagedara, and her husband (2) Wickrama-achchi Patirannehellage Abraham of Dagonna, (3) Adikari Appuhamillage Thomas Appuhamy of Henpitagedara, (4) Subasinha Aratchige Don Hendrick Appuhamy of Henapitagedara—shall, on or before January 21, 1910, show sufficient cause to the satisfaction of this court to the contrary.

B. CONSTANTINE,  
District Judge.

December 14, 1909.

In the District Court of Kandy.

*Order Nisi declaring Will proved, &c.*

Testamentary In the Matter of the Last Will and  
Jurisdiction. Testament of Peter Duncan Young,  
No. 2,742. deceased, of Woodthorpe estate  
in Katugastota, Kandy.

THIS matter coming on for disposal before Bertram Hill, Esq., Acting District Judge of Kandy on November 29, 1909, in the presence of Mr. G. F. Bartholomeusz, Proctor, on the part of the petitioner Francis Charles Liesching of Hatton; and the affidavit of Nigel Inglesant Lee of Kandy, and of the said petitioner dated November 29, 1909, and November 24, 1909, respectively, having been read:

It is ordered that the will of Peter Duncan Young of Woodthorpe estate in Katugastota, Kandy, deceased, dated August 28, 1909, and now deposited in this court, be and the same is hereby declared proved, unless any person shall on or before January 20, 1910, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Francis Charles Liesching of Hatton is the executor named in the said will, and that he is entitled to have probate of the same issued to him accordingly, unless any person shall on or before January 20, 1910, show sufficient cause to the satisfaction of this court to the contrary.

BERTRAM HILL,  
Acting District Judge.

November 29, 1909.

In the District Court of Kurunegala.

*Order Nisi.*

Testamentary. In the Matter of the Intestate Estate  
Jurisdiction. of the late Madawala Liyanage  
No. 980. Don Migel Appuhamy of Pellandeniya, deceased.

Dona Marthahamine of Pellandeniya . . . Petitioner.

And

(1) Madawala Liyanage Don Ploris Appuhamy of Pellandeniya, (2) Juliyanahamine, (3) Anahamine, both of Kadawata, (4) Madawala Liyanage Christina hamy, (5) Madawala Liyanage Dona Lusihamy, (6) Madawala Liyanage Dona Carlinahamy, (7) Stephen Perera, (8) Pabilis Perera, (9) John Perera, (10) Alvino Perera, (11) Marihamy, (12) Johanahamy, (13) Agostino Perera, all of Dalugama in Colombo District. Respondents.

THIS matter coming on for disposal before P. E. Pieris, Esq., District Judge of Kurunegala,

on November 27, 1909, in the presence of Messrs. C. P. & C. H. Markus, Proctors, on the part of the petitioner above named; and the affidavit of the said petitioner dated November 23, 1909, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled, as the widow of the said deceased above-named, to administer the estate of the

said deceased, and that letters of administration do issue to her accordingly, unless the respondents above-named or any other person or persons interested shall, on or before January 18, 1910, show sufficient cause to the satisfaction of this court to the contrary.

P. E. PIERIS,  
District Judge.

November 27, 1909.

## NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 2,326/2,327. In the matter of the insolvency of Abdul Cader Magan Mohideen Khan Saibo and Ana Kana Ahamado Meera of No. 44, Church street, Slave Island, Colombo, in their individual capacity and as partners in business.

WHEREAS the above-named insolvents did pass their last examination and the second sittings were closed on August 26, 1909; and whereas an offer of composition has been made to the creditors of the said insolvents of the amounts due to them: Notice is hereby given that a meeting of the creditors of the above-named insolvents will be held on January 27, 1910, to consider the said offer of composition.

By order of court,

D. M. JANSZ,  
Secretary.

Colombo, December 16, 1909.

In the District Court of Colombo.

No. 2,379. In the matter of the insolvency of Lindamulage George de Silva of Moratuwella in Moratuwa.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent will take place at the sitting of this court on January 27, 1910, for the grant of a certificate of conformity to the insolvent.

By order of court,

D. M. JANSZ,  
Secretary.

Colombo, December 17, 1909.

In the District Court of Kalutara.

No. 131. In the matter of the insolvency of Wannakuwattawaduge James Peter Fernando of Horetuduwa.

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 January 26, 1910, for examination of insolvent.

By order of court,

WM. DE SILVA,  
Secretary.

Kalutara, December 15, 1909.

In the District Court of Kalutara.

No. 132. In the matter of the insolvency of Albert C. Weerasinghe of Panadura.

NOTICE is hereby given that a certificate as of the second class has this day been allowed to the insolvent in the above matter.

By order of court,

WM. DE SILVA,  
Secretary.

Kalutara, December 16, 1909.

In the District Court of Jaffna.

No. 54. In the matter of the insolvency of Velupillai Andiappar of Point Pedro.

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 January 28, 1910, for the grant of a certificate of conformity to the insolvent.

By order of court,

R. KANTAIYAH,  
Secretary.

Jaffna, December 14, 1909.

In the District Court of Galle.

No. 401. In the matter of the insolvency of Sipkaduwepalliye Gurunnanselage John de Alwis of Dodanduwa.

WHEREAS K. G. Endris Silva of Majuwana has filed a declaration of insolvency, and a petition for the requestration of the estate of S. P. G. John de Alwis, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said S. P. G. John de Alwis insolvent accordingly; and that two public sittings of the court, to wit, on January 14, 1910, and on January 28, 1910, will take place for the said insolvent to surrender and conform to, agreeably to the provisions of the said Ordinance, and for the taking of the other steps set forth in the said Ordinance, of which creditors are hereby required to take notice.

By order of court,

V. R. MOLDRICH,  
Secretary.

Galle, December 16, 1909.

## NOTICES OF FISCALS' SALES.

## Western Province.

In the District Court of Colombo.

Arthur Joshua Fernando, carrying on business under the name, style, and firm of Arthur J. Fernando & Co. . . . . Plaintiffs.

No. 25,500. Vs.

(1) Charles Perera Wijeyesekera Gunawardena, and his wife (2) Juliana Euphenia Gunawardena, all of Mabole, in the Ragam pattu of Alutkuru korale . . . . . Defendants.

NOTICE is hereby given that on Saturday, January 29, 1910, at 3 o'clock in the afternoon will be sold by public auction at the premises the following property, declared, bound, and executable under the decree entered in the above action, for the recovery of the sum of Rs. 7,500, with interest thereon at 10 per cent. per annum from August 1, 1906, till February 24, 1908, and thereafter on the aggregate amount of the decree at 9 per cent. per annum, till payment in full and costs of suit, less Rs. 681.75, Rs. 500, and Rs. 1,000, viz. :—

All that land called Kattiwatta with the houses and buildings standing thereon, situated at Mabole, in the Ragam pattu of Alutkuru korale; and bounded on the north and north-east by the property of the late E. C. Gunatilleke, on the east by the property of Andrew Perera Muhadiram and others, on the south and south-west by Kalu-oya, and on the west by the old canal leading to Negombo; containing in extent 20 acres and 38 perches as per figure of survey No. 540 dated April 14, 1905, made by H. G. E. Perera, Fiscal's Surveyor, together with all and singular the buildings, stores, engine, boiler, fibre machinery, fixtures, tools, implements, cattle, and other the dead and the live stock, and the fibre manufactured or in process of manufacture, and all the estate, right, title, interest, claim, and demand whatsoever of the defendants in and to the said premises and every part thereof.

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

E. ONDATJE,  
Deputy Fiscal.

## Northern Province.

In the District Court of Mannar.

Allapichchai Asenar of Koolankulam . . . . . Plaintiff.

No. 8,857. Vs.

(1) Chena Ina Sathakkulevvai and (2) Ana Kana Mohamado Ibramsaibo of Silavaturai . . . . . Defendants.

NOTICE is hereby given that on Saturday, January 15, 1910, commencing at 10 o'clock

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

1. A coconut garden called Navadantalvuthennentoddam, containing 1,500 plants, in extent 49 acres more or less, situated at Kondachchy, in Musali South; and bounded on the south, east, and north by Crown land, and west by sea beach.

2. The right of otty deed No. 2,257 for Rs. 235, the land ottied to the judgment-debtor being 5 beds of fields and dwelling high ground, in extent 10 marakals more or less, situated at ditto; bounded on the south by the property of the heirs of M. Seenampillai Muthaliar, east by the dowry property of Muna Allapichchai, north by tank bund and the property of Pichchaiumma, and west by the dowry property of Sena Pichchailevvai.

3. A piece of land called Karuttankamam, in extent 1 marakal more or less, situated at ditto; and bounded on the east by the property of Matharumma, widow of Sakkaraillevvai, north by the dowry property of Sena Asanar, west by water-course, and south by the property of Una Seyadumohamado.

4. A piece of land called Karuttankamam, in extent 1 marakal more or less, situated at ditto; and bounded on the east by water-course, north and west by the dowry property of Sena Asanar, and south by the property of Peerupillai, widow of Muhaiyadeen Pannikkar.

5. A piece of land called Karuttankamam, in extent 1½ marakals more or less, situated at ditto; and bounded on the east by the dowry property of Sena Asanar, north by the property of Sinnamarakayar, west by the dowry property of Allapichchai, and south by the property of Una Aynian and others.

6. A piece of land called Meddukkamam, in extent 3 marakals more or less, situated at ditto; and bounded on the east by the property of Naviar Sakkaly and others, north by the property of Kachchumohamado Casim and others, west by the property of Una Aynian, and south by the property of Una Mohaiadeentamby.

7. A tiled boutique consisting of two rooms, and one hall and compound, containing productive trees, in extent 1 marakal more or less, situated on the eastern Bazaar street at Silavaturai in Musali South; and bounded on the east by road, north by the property of Mutturakku Muttiah, west by road and south by the property of Kadarsaibu and shares.

Amount of writ, Rs. 632.03, with interest on Rs. 517.50 at the rate of 9 per cent. per annum from April 5, 1909, till payment.

S. TURAIYAPPAH,  
Deputy Fiscal.

Deputy Fiscal's Office,  
Mannar, December 15, 1909.