



Ceylon Government Gazette

Published by Authority.

No. 6,334 — FRIDAY, OCTOBER 15, 1909.

PART I.—General: Minutes, Proclamations, Appointments, and General Government Notifications.
PART II.—Legal and Judicial.

PART III.—Provincial Administration.
PART IV.—Land Settlement.
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Separate paging is given to each Part in order that it may be filed separately.

Part II.—Legal and Judicial.

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DRAFT ORDINANCES.

MINUTE.

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

An Ordinance to amend "The Ceylon Savings Bank Ordinance, 1859."

Preamble.

WHEREAS it is expedient to amend in certain particulars "The Ceylon Savings Bank Ordinance 1859" (hereinafter referred to as the principal Ordinance): Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

1 This Ordinance may be cited as "The Ceylon Savings Bank (Amendment) Ordinance, 1909," and the principal Ordinance, this Ordinance, and the Ordinances amending the same shall be read and construed together, and may be cited collectively as "The Ceylon Savings Bank Ordinances, 1859 to 1909."

Addition of a new section.

2 After section 18 of the principal Ordinance the following section shall be added and shall be numbered 18 A:

Moneys in name of married woman.

18 A. Any deposit made in the name of a married woman, or in the name of a woman who shall marry after such deposit, shall be deemed to be the separate property of such woman, and shall be accounted for and paid to her as

if she were an unmarried woman. Provided that nothing herein contained shall, as against the creditors of a husband, give protection to any deposit made by him in fraud of such creditors, and that any moneys so deposited may be followed as if this section had not been passed.

By His Excellency's command,

H. L. CRAWFORD,
Acting Colonial Secretary.

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

Statement of Objects and Reasons.

THE object of this Ordinance is to lay down, for the protection of the Directors of the Savings Bank, the same rule with regard to the payment of amounts deposited by married women, as prevails in the case of Post Office Savings Banks.

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

ALFRED G. LASCELLES,
Attorney-General.

MINUTE.

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

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

Preamble.

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

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

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

	Rs.
1. Public Debt	70 850
2. Military Expenditure	545 016
3. Pensions	2,067,258
4. Ecclesiastical	4 890
5. Exchange	544 292
6. His Excellency the Governor	233,026
7. Civil Service	1,635,283
8. Clerical Service	1,681,723
9. Secretariat	409,223
Carried forward ..	7,241,631

	Rs.
Brought forward ..	7,241,631
10. Controller of Revenue.....	3 625
11. Treasury (including Loan Board)	62,745
12. Audit Office	66,675
13. Provincial Administration.....	1,311,280
14. Settlement Officer under the Waste Lands Ordinances	164,095
15. Survey Department.....	1,760,480
16. Government Stores.....	235,474
17. Immigration and Quarantine	185,713
18. Customs Department	258,266
19. Post Office and Telegraphs.....	2,718,433
20. Forest Department.....	414 952
21. Railway Department	9,888 635
22. Port and Marine Department, Colombo	788,247
23. Port and Marine Department other than Colombo	9,969
24. Legal Departments.....	1,187,313
25. Police	1,923,562
26. Prisons	918,858
27. Medical Department	4,407,209
28. Education	2,250,014
29. Botanic Gardens	250,321
30. Colombo Museum	52,376
31. Archæological Department.....	144,535
32. Veterinary Department	101,796
33. Agricultural Society	45,000
34. Mineralogical Survey.....	31,397
35. Inspector of Mines.....	25,934
36. Inspector of Factories.....	6,562
37. Registrar of Patents	5,304
38. Miscellaneous Services	548,658
39. Irrigation Department	654,306
40. Irrigation Annually Recurrent	261,194
41. Public Works Department	1,004,168
42. Public Works Annually Recurrent	4,437,047
43. Public Works Extraordinary	2,986,821
44. Irrigation Extraordinary	309,000
45. Railway Department (Extraordinary Works) ...	1,018,115
46. Works chargeable to Surplus Balances :—	
(1) Protection of South Coast Railway Line.....	126,000
(2) Kalutara Bridge	27,834
(3) Negombo Railway	5,000
(4) Colombo Defences	239,625
(5) Printing Office.....	200,000
(6) Completion of Interlocking Points and Signals..	143,400
(7) Fitting existing Rolling Stock with Vacuum Brakes.....	105,000
(8) Police Stations	200,000
(9) Nuwara Eliya Lighting	200,000
(10) Colombo Customs (Quay Wall and Jetties).....	380,000
(11) Warehouses, Colombo Customs.....	8,000
(12) Underground Telephone Cables for Colombo....	35,000
(13) Telephone Trunk Line, Peradeniya Junction to Gampola and Hatton to Nanu-o-ya.....	119,500
(14) Hospitals	400,000
(15) Precautions against Infectious Diseases.....	75,000
(16) Roads and Bridges	300,000
(17) Royal College	150,000
(18) Survey and Settlement	905,777
(19) Improvements to Northern Railway Line	364,623
(20) Leper Asylum, Kalmunai.....	100,000
(21) Water Supply, Galle	80,000
Total—Rs.	51,913,555

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

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

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

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

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

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

SCHEDULE.

	Personal	Other	Total.	
	Emolu- ments.	Charges.	Rs.	Rs.
No. 1.—PUBLIC DEBT. Treasurer	—	—	70,850	70,850
No. 2.—MILITARY EXPENDITURE. Officer Commanding Ceylon Volunteers Treasurer	152,945	387,471	— 24,600	520,416 24,600
No. 3.—PENSIONS. Treasurer	—	—	2,067,258	2,067,258
No. 4.—ECCLESIASTICAL	4,890	—	—	4,890
No. 5.—EXCHANGE	—	—	544,292	544,292
No. 6.—H. E. THE GOVERNOR	197,543	85,483	—	283,026
No. 7.—CIVIL SERVICE. Treasurer	1,635,283	—	—	1,635,283
No. 8.—CLERICAL SERVICE	1,681,793	—	—	1,681,793
No. 9.—SECRETARIAT. Colonial Secretary	158,978	250,245	—	409,223
No. 10.—CONTROLLER OF REVENUE. Controller of Revenue	1,675	1,950	—	3,625
No. 11.—TREASURY (including Loan Board). Treasurer	48,370	14,375	—	62,745
No. 12.—AUDIT OFFICE. Colonial Auditor	46,950	19,725	—	66,675
No. 13.—PROVINCIAL ADMINISTRATION. Government Agents	479,416	831,864	—	1,311,280
No. 14.—SETTLEMENT OFFICER UNDER THE WASTE LANDS ORDINANCES. Settlement Officer	50,515	113,580	—	164,095
No. 15.—SURVEY DEPARTMENT. Surveyor-General	874,941	915,545	—	1,790,486
No. 16.—GOVERNMENT STORES. Colonial Storekeeper	29,924	205,550	—	235,474
No. 17.—IMMIGRATION AND QUARANTINE	106,006	79,777	—	185,713
No. 18.—CUSTOMS DEPARTMENT. Collector of Customs	241,498	16,768	—	258,266
No. 19.—POST OFFICE AND TELEGRAPHS. Postmaster-General and Director of Telegraphs	1,538,788	1,179,645	—	2,718,433
No. 20.—FOREST DEPARTMENT. Conservator of Forests	204,894	210,058	—	414,952
No. 21.—RAILWAY DEPARTMENT. General Manager	4,831,190	5,057,495	—	9,888,685
No. 22.—PORT AND MARINE DEPARTMENT, COLOMBO. Master Attendant, Colombo Engineer, Harbour Works Inspector-General of Police	284,928 42,750 51,132	158,250 236,745 14,442	— — —	443,178 279,495 65,574
No. 23.—PORT AND MARINE OTHER THAN COLOMBO. Masters Attendant	43,120	16,840	—	59,960
Carried forward	12,707,538	9,775,738	2,707,000	25,190,276

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

By His Excellency's command,

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

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

Colombo, October 8, 1909.

ALFRED G. LASCELLES,
Attorney-General

MINUTE.

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

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

Preamble.

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

Short title.

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

Amendment of section 3.

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

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

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

Substitution of a new schedule.

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

SCHEDULE.

I.—Nature of the Test Apparatus.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The table is used in the following manner :—
Example.—An oil has given a flashing point of seventy-one degrees, the barometer being at 28.6; take the nearest number to seventy-one degrees in the vertical column headed 28.6. This number is 70.8. Substitute for this the number in the same horizontal line in the column headed 30 (the normal height of the barometer). The substituted number, that is, the true flashing point of the oil, is seventy-three degrees.

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

		Barometer in Inches.																					
		27	27.2	27.4	27.6	27.8	28	28.2	28.4	28.6	28.8	29	29.2	29.4	29.6	29.8	30	30.2	30.4	30.6	30.8	31	
60.2	60.5	60.8	61.2	61.5	61.8	62.1	62.4	62.8	63.1	63.4	63.7	64	64.4	64.7	65	65.3	65.6	66	66.3	66.6	66.9	67.2	67.5
61.2	61.5	61.8	62.2	62.5	62.8	63.1	63.4	63.8	64.1	64.4	64.7	65	65.4	65.7	66	66.3	66.6	67	67.3	67.6	67.9	68.2	68.5
62.2	62.5	62.8	63.2	63.5	63.8	64.1	64.4	64.8	65.1	65.4	65.7	66	66.4	66.7	67	67.3	67.6	68	68.3	68.6	68.9	69.2	69.5
63.2	63.5	63.8	64.2	64.5	64.8	65.1	65.4	65.8	66.1	66.4	66.7	67	67.4	67.7	68	68.3	68.6	69	69.3	69.6	69.9	70.2	70.5
64.2	64.5	64.8	65.2	65.5	65.8	66.1	66.4	66.8	67.1	67.4	67.7	68	68.4	68.7	69	69.3	69.6	70	70.3	70.6	70.9	71.2	71.5
65.2	65.5	65.8	66.2	66.5	66.8	67.1	67.4	67.8	68.1	68.4	68.7	69	69.4	69.7	70	70.3	70.6	71	71.3	71.6	71.9	72.2	72.5
66.2	66.5	66.8	67.2	67.5	67.8	68.1	68.4	68.8	69.1	69.4	69.7	70	70.4	70.7	71	71.3	71.6	72	72.3	72.6	72.9	73.2	73.5
67.2	67.5	67.8	68.2	68.5	68.8	69.1	69.4	69.8	70.1	70.4	70.7	71	71.4	71.7	72	72.3	72.6	73	73.3	73.6	73.9	74.2	74.5
68.2	68.5	68.8	69.2	69.5	69.8	70.1	70.4	70.8	71.1	71.4	71.7	72	72.4	72.7	73	73.3	73.6	74	74.3	74.6	74.9	75.2	75.5
69.2	69.5	69.8	70.2	70.5	70.8	71.1	71.4	71.8	72.1	72.4	72.7	73	73.4	73.7	74	74.3	74.6	75	75.3	75.6	75.9	76.2	76.5
70.2	70.5	70.8	71.2	71.5	71.8	72.1	72.4	72.8	73.1	73.4	73.7	74	74.4	74.7	75	75.3	75.6	76	76.3	76.6	76.9	77.2	77.5
71.2	71.5	71.8	72.2	72.5	72.8	73.1	73.4	73.8	74.1	74.4	74.7	75	75.4	75.7	76	76.3	76.6	77	77.3	77.6	77.9	78.2	78.5
72.2	72.5	72.8	73.2	73.5	73.8	74.1	74.4	74.8	75.1	75.4	75.7	76	76.4	76.7	77	77.3	77.6	78	78.3	78.6	78.9	79.2	79.5
73.2	73.5	73.8	74.2	74.5	74.8	75.1	75.4	75.8	76.1	76.4	76.7	77	77.4	77.7	78	78.3	78.6	79	79.3	79.6	79.9	80.2	80.5
74.2	74.5	74.8	75.2	75.5	75.8	76.1	76.4	76.8	77.1	77.4	77.7	78	78.4	78.7	79	79.3	79.6	80	80.3	80.6	80.9	81.2	81.5
75.2	75.5	75.8	76.2	76.5	76.8	77.1	77.4	77.8	78.1	78.4	78.7	79	79.4	79.7	80	80.3	80.6	81	81.3	81.6	81.9	82.2	82.5

Flashing Point in Degrees Fahrenheit.

By His Excellency's command,

H. L. CRAWFORD,
 Acting Colonial Secretary.

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

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Statement of Objects and Reasons.

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

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

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

ALFRED G. LASCELLES,
Attorney-General.

MINUTE.

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

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

Preamble.

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

Short title.

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

Correction of misprint in section 15.

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

Addition of a new section.

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

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

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

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

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

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

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

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

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

Substitution of
a new section.

Port dues.

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

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

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

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

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

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

Addition of a
new section.

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

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

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

Correction of
misprint in
section 44.

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

Substitution of
new schedule D.

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

SCHEDULE D.

PORT DUES.

I.—DUES LEVIABLE AT THE PORT OF COLOMBO.

Dues payable by Ships entering the Port.

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

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

Provided that—

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

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

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

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

Provided that buoy rent shall not be payable—

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

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

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

Dues payable by Ships discharging or loading Cargo.

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

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

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

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

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

Vessels over 300 tons to be allowed to land or ship 10 tons free.

Petroleum liquid fuel and coal to pay 25c. a ton inwards only.

Dues payable on Imports.

For Five Days.

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

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

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

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

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

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

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

Exemptions.

Coal and liquid fuel.

Dues payable on Exports.

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

All other articles not enumerated in the Tariff, per ton 25

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

Exemptions.

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

II.—DUES LEVIABLE AT ALL PORTS EXCEPT COLOMBO.

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

Port Dues leviable at per Ton Burthen.

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

Composition for Port Dues.

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

Exemptions.

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

By His Excellency's command,

Colonial Secretary's Office, H. L. CRAWFORD,
Colombo, August 26, 1909. Acting Colonial Secretary.

Statement of Objects and Reasons.

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

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

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

ALFRED G. LASCELLES,
Attorney-General.

MINUTE.

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

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

Preamble.

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

CHAPTER I.

Preliminary.

Short title.

1 This Ordinance may be cited as "The Stamp Ordinance, 1909" and shall come into operation on such date as the Governor in Executive Council, by Proclamation in the *Government Gazette*, shall appoint.

Repeal.

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

Definitions.

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

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

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

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

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

(a) An order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen;

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

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

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

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

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

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

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

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

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

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

(13) "Impressed stamp" includes—

(a) Labels affixed and impressed by the proper officer; and

(b) Stamps embossed or engraved on stamped paper.

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

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

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

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

(18) "Policy of insurance" includes—

(a) Any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage, or liability arising from an unknown or contingent event;

(b) A life policy, and any policy insuring any person against accident or sickness, and any other personal insurance; and

(c) Any writing evidencing the renewal of, for the purpose of keeping in force, a policy of fire insurance in respect of which, and of the previous renewal whereof (if any) there has not already been paid the stamp duty which would have been chargeable if the policy had originally been granted for a longer term than six months.

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

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

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

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

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

(21) "Promissory note" means a promissory note as defined by "The Bills of Exchange Act, 1882" (45 and 46 Victoria, chapter 61); it also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen.

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

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

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

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

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

(d) Which signifies or imports any such acknowledgment; and whether the same is or is not signed with the name of any person.

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

(a) In consideration of marriage ;

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

(c) For any religious or charitable purpose ;

and includes an agreement in writing to make such disposition.

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

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

CHAPTER II.

Stamp Duties.

A.—Of the Liability of Instruments to Duty.

Instruments chargeable with duty.

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

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

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

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

Provided that no duty shall be chargeable in respect of—

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

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

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.

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

(b) Authorize any bank doing business in this Colony to compound for the payment of duty on unstamped cheques, on the following conditions :—(1) That the said cheques be drawn and issued on forms to be supplied by the said bank ; (2) that the said bank do levy upon or charge to

the person to whom such cheques are issued the stamp duty mentioned in the schedule B to this Ordinance annexed; (3) that the said bank do pay every half-year to the Commissioner the amount due and collected therein as duties on such unstamped cheques, less two rupees and fifty cents per centum to be allowed to such bank as discount on the sum so due and collected as stamp duties; and payment of the said dues shall be secured by a bond to be entered into by every such bank as aforesaid, which bond shall be substantially in the form, and with the conditions set forth, in the schedule C to this Ordinance annexed. Cheques drawn and issued on forms so supplied by such bank as aforesaid may be paid without bearing on them the stamp mentioned in the schedule hereto annexed.

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

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

Instruments relating to several distinct matters.

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

Other Ordinances saved.

7 Nothing herein contained shall be held to affect instruments required to be stamped or instruments exempted from stamp duty according to other Ordinances now in force, the provisions of which are not hereby expressly repealed or altered. Provided that whenever it is enacted by any Ordinance that stamp duty shall be chargeable on the issue of any license, such license shall be issued in foil and counterfoil, and the stamp denoting the amount of duty payable shall be affixed to the counterfoil, any provision in such Ordinance to the contrary notwithstanding.

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

Duties how to be paid.

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

(a) According to the provisions herein contained; or

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

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

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

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

Cancellation of stamps.

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

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

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

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

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

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

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

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

11 In any case in which any person is entitled or required to demand, receive, or obtain from any public officer in the service of His Majesty or of the Government of this Island, in virtue of his office, or in which any such public officer is required or authorized to issue to any person any instrument whatever which is required to bear a stamp, it shall be lawful for such public officer, and he is hereby required, to refuse to issue or grant to, and to withhold from, such person any such instrument until the proper amount of stamp duty payable thereon shall first have been paid by such person in respect of such instrument, or until a stamp of the proper amount of duty shall have been supplied and delivered by him to such public officer.

Instruments stamped with impressed stamps how to be written.

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

Denoting duty.

13 Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last-mentioned duty shall, if application is made in writing to the Commissioner of Stamps for that purpose and on production of both the instruments, be denoted

upon such first-mentioned instrument by endorsement under the hand of the Commissioner of Stamps, or in such other manner (if any) as the Governor in Executive Council may by rule prescribe.

Only one instrument to be on same stamp.

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

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

Instrument written contrary to section 12 or 14 deemed unstamped.

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

C.—Of the Time of Stamping Instruments.

Instruments executed in Ceylon.

16 Save where express provision to the contrary is in this Ordinance enacted, all instruments chargeable with duty and executed by any person in Ceylon shall be stamped before or at the time of execution.

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

17 Subject to the provisions of section 42, every instrument chargeable with duty executed only out of Ceylon by all or by any of the parties thereto, and not being a bill of exchange, cheque, or promissory note, may be stamped within three months after it has been first received in Ceylon.

Bills, cheques, and notes drawn out of Ceylon.

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

Provided that—

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

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

D.—Of Valuations for Duty.

Conversion.

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

Stock and marketable securities how to be valued.

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

Effect of statement of rate of exchange or average price.

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

Instruments reserving interest.

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

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

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

Explanation.—In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale.

Valuation in case of annuity, &c.

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

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

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

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

Stamp where value of subject-matter is indeterminate.

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

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

Provided also that, where proceedings have been taken in respect of an instrument under sections 30 or 43, the amount certified by the Commissioner of Stamps shall be deemed to be the stamp actually used at the date of execution.

Facts affecting duty to be set forth in instrument.

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

Directions as to duty in case of certain conveyances.

27 (1) Where any property has been contracted to be sold for one consideration for the whole, and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating

thereto, and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration.

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

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

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

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

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

E.—*Duty by whom payable.*

Duties by whom payable.

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

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

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

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

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

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

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

Obligation to give receipt in certain cases.

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

CHAPTER III.

Adjudication as to Stamps.

Adjudication as to proper stamp.

30 (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Commissioner of Stamps, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of five rupees, the Commissioner of Stamps shall determine the duty (if any) with which in his judgment the instrument is chargeable.

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

Provided that—

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

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

Certificate by Commissioner of Stamps.

31 (1) When an instrument brought to the Commissioner of Stamps under section 30 is in his opinion one of a description chargeable with duty, and—

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

(b) The duty determined by the Commissioner of Stamps under section 30, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid;

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

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

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

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

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

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

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

Appeals to
Supreme Court.

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

CHAPTER IV.

Instruments not duly Stamped.

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

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

Duty of public
officers to
examine
instruments.

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

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

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

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

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

Special
provision as to
unstamped
receipts.

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

Instruments
not duly
stamped
inadmissible in
evidence, &c.

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

Provided that—

(a) Any such instrument not being an instrument chargeable with a duty of five cents only or a bill of exchange or promissory note shall, subject to all just exceptions, be admitted in evidence on payment of the duty with

which the same is chargeable, or, in case of an instrument insufficiently stamped, of the amount required to make up the duty, together with a penalty :

In cases where the deficiency does not exceed Rs. 2, of	Rs. c.	
.	2	50
In cases where the deficiency exceeds Rs. 2, but does not exceed Rs. 7-50	5	0
In cases where the deficiency exceeds Rs. 7-50, but does not exceed Rs. 20	10	0
Where the deficiency exceeds Rs. 20, the amount of the penalty to be imposed shall be determined by the Governor.		

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

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

(d) Nothing herein contained shall prevent the admission of any instrument in any court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of the Commissioner of Stamps as provided by section 31 or any other provision of this Ordinance.

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

Admission of instruments where not to be questioned.

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

(2) (a) When any court in the exercise of its civil jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp or upon payment of duty and a penalty under section 36, and the proceedings in which such order is made comes before the Supreme Court by way of appeal, the Supreme Court may, of its own motion or on the application of the Commissioner of Stamps, take such order into consideration.

(b) If such court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under section 36, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced.

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

(d) The Commissioner of Stamps may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence, or in any certificate granted under section 44, or in section 45, prosecute any person for any offence against the Stamp Law which the Commissioner of Stamps considers him to have committed in respect of such instrument.

Provided that—

(1) No such prosecution shall be instituted where the amount (including duty and penalty) which, according to

the determination of such court, was payable in respect of the instrument under section 36 is paid to the Commissioner, unless he thinks that the offence was committed with an intention of evading payment of the proper duty.

(2) Except for the purposes of such prosecution, no declaration made under this section shall affect the validity of any order admitting any instrument in evidence, or of any certificate granted under section 44.

Admission of improperly stamped instrument.

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

Instruments impounded how dealt with.

39 (1) When the person impounding an instrument under sections 33 and 34 has by law or consent of parties authority to receive evidence, and admits such instrument in evidence upon payment of a penalty as provided by section 36 or of duty as provided by section 38, he shall send to the Commissioner of Stamps an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof, and shall send such amount to the Commissioner of Stamps or to such person as he may appoint in this behalf.

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

Commissioner's power to refund penalty paid under section 39, sub-section (1).

40 (1) When a copy of an instrument is sent to the Commissioner of Stamps under section 39, sub-section (1), he may, if the penalty exceeds twenty rupees, upon application made to him in this behalf, or if no application is made, with the consent of the Governor, refund any portion of the penalty in excess of twenty rupees which has been paid in respect of such instrument.

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

Commissioner's power to stamp instruments impounded

41 (1) When the Commissioner of Stamps impounds any instrument under sections 33 and 34 or receives any instrument sent to him under section 39, sub-section (2), not being an instrument chargeable with a duty of five cents only, or a bill of exchange or promissory note, he shall adopt the following procedure:

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

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

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

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

(3) Where any instrument has been sent to the Commissioner of Stamps under section 39, sub-section (2), the Commissioner shall, when he has dealt with it as provided by this section, return it to the impounding officer.

Letters and powers of attorney and proxies to proctors executed.

42 Every letter or power of attorney or appointment of a proctor executed out of this Colony, and which, according to the provisions of this Ordinance, requires to be stamped before it can be used in this Colony, shall be sent or taken to the Commissioner of Stamps before it shall be used (together with the amount of duty to which the same is liable) by the person or persons to whom the same is directed, and the Commissioner of Stamps shall thereupon affix to or impress upon such instrument a stamp of the proper amount of such duty, and shall cancel the said stamp in the manner directed by this Ordinance, and every such instrument so stamped shall have the like force and validity in law as if it had been duly stamped when the same was executed.

Instruments unduly stamped by accident.

43 If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of five cents only or a bill of exchange or promissory note, is produced by any person of his own motion before the Commissioner of Stamps within one year from the date of its execution or first execution, and such person brings to the notice of the Commissioner of Stamps the fact that such instrument is not duly stamped and offers to pay to the Commissioner of Stamps the amount of the proper duty or the amount required to make up the same, and the Commissioner of Stamps is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake, or urgent necessity, he may, instead of proceeding under sections 33, 34, and 41, receive such amount and proceed as next hereinafter prescribed.

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

44 (1) When the duty and penalty (if any) leviable in respect of any instrument, have been paid under section 36, section 41, or section 43, the person admitting such instrument in evidence or the Commissioner of Stamps, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them.

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

Provided that—

(a) No instrument which has been admitted in evidence upon payment of duty and a penalty under section 36 shall be so delivered before the expiration of one month from the date of such impounding, or if the Commissioner has certified that its further detention is necessary and has not cancelled such certificate;

(b) Nothing in this section shall affect "The Civil Procedure Code, 1839," section 116, proviso 2.

Prosecution of offence against stamp law.

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

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

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

46 (1) When any duty or penalty has been paid under section 36, section 38, section 41, or section 43 by any person in respect of an instrument, and, by agreement or under the provisions of section 28 or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first-mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid.

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

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

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

47 (1) Where any penalty exceeding one hundred rupees is paid under section 36 or section 41, the Commissioner of Stamps may, with the consent of His Excellency the Governor, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part.

(2) Where, in the opinion of the Commissioner of Stamps, stamp duty in excess of that which is legally chargeable has been charged and paid under section 36 or section 41, the Commissioner of Stamps may, with the consent of the Governor, upon application in writing made within three months of the order charging the same, refund the excess.

Non-liability
for loss of
instruments
sent under
section 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 sent, the person from whose possession it came into the hands of the person impounding the same may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument.

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

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

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

Recovery of
penalty:

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

Allowances for Stamps in certain Cases.

Allowances for
spoiled stamps.

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

(a) The stamp whether affixed or not to any paper inadvertently and undesignedly spoiled, obliterated, or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation.—The certificate of the Commissioner of Stamps under section 31 that the full duty with which an instrument is chargeable has been paid is an impressed stamp within the meaning of this section.

Application for relief under section 51 when to be made.

52 The application for relief under section 51 shall be made within the following periods, that is to say:

- (1) In the cases mentioned in clause (d) (5), within two months of the date of the instrument;
- (2) In the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months after the stamp has been spoiled;
- (3) In the case of a stamped paper in which an instrument has been executed by any of the parties thereto, within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed.

Provided that—

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

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

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

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

Allowance for misused stamps.

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

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

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

Allowance for spoiled or misused stamps how to be made.

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

- (a) Other stamps of the same description and value; or
- (b) If required and he thinks fit stamps of any other description to the same amount in value; or
- (c) At his discretion, the same value in money, deducting two and a half cents for each rupee or fraction of a rupee.

Allowance for stamps not required for use.

56 When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioner of Stamps shall repay to such person the value of such stamp or stamps in money, deducting two and a half cents for each rupee or portion of a rupee, upon such

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

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

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

Allowance on
renewal of
certain
debentures

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

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

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

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

CHAPTER VI.

Penal Provisions.

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

58 (1) Any person—

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

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

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

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

Provided that, where any penalty has been paid in respect of any instrument under section 36, or section 37 (2), or section 41, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

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

Penalty for
failure to
cancel adhesive
stamp.

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

Penalty for omission to comply with provisions of section 26.

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

(a) Executes any instrument in which all the facts and circumstances required by section 26 to be set forth in such instrument are not fully and truly set forth ; or

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

(c) Does any other act calculated to deprive the Government of any duty or penalty under this Ordinance—

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

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

61 Any person who—

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

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

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

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

62 Any person who—

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

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

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

One bill only of a set need be stamped.

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

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

64 Any person who—

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

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

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

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

Institution and conduct of prosecutions.

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

Power of Commissioners to compound offences.

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

(2) The amount of any such composition shall be recoverable in the manner provided by section 50.

Penalty on notaries for non-compliance with section 26.

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

CHAPTER VII.

Probates and Letters of Administration.

Duty on probates how ascertained.

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

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

69 When any person shall have estimated the property and estate of the deceased to be of greater value than the same shall afterwards prove to be, and shall, in consequence, have paid too high stamp duty on any such probate or letters of administration, if such person shall, within six months after the true value of the property and estate shall have been ascertained, produce any such instrument to the court which granted the same, and it shall be proved to the satisfaction of such court that a greater stamp duty has been paid than the law required, it shall be lawful for the Judge of such court to write upon any such instrument the amount of stamp duty which was legally payable thereon; and upon production thereof at the stamp office, it shall be lawful for the Commissioner of Stamps to repay the difference between the duty paid and that legally payable after deducting a discount of two and a half per centum on the difference in money to the party producing such instrument, and to certify thereon that such has been repaid.

Proceedings, if too little stamp duty has been paid.

70 When too little stamp duty shall have been paid on any such probate or letters of administration in consequence of any mistake or misapprehension, or of its not being known at the time that some particular part of the property and estate belonged to the deceased, it shall be lawful for the Judge of the court by which such instrument was granted, if the application to have the proper stamp affixed shall be made within six months after the true value of the property and estate shall be ascertained, to transmit such instrument to the stamp office in order that the proper stamp may be

affixed, without requiring the applicant to pay the penalty payable under the provisions of this or any former Ordinance for stamping deeds or other instruments which have not been stamped, or which have been insufficiently stamped; and the Commissioner of Stamps shall thereupon, and upon receipt of the money to be paid thereon, cause the proper stamp to be affixed to such instrument and cancel the same himself in the manner directed in this Ordinance, and return the instrument to the Judge by whom it was transmitted to him.

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

71 In any case wherein any former probate or a will or letters of administration shall have been taken out, and the full amount of the duties payable thereon by any law then in force, according to the full value of such estate, shall have been duly paid and discharged, and wherein any further or other probate or letters of administration shall at any time thereafter be applied for in respect of such estate, it shall be lawful for the Commissioner of Stamps, upon the production of an unstamped probate or letters of administration, with the certificate of the District Judge having jurisdiction in respect of such estate endorsed thereon, to the effect that such further probate or letters of administration has become necessary, to cause a stamp according to the value of the estate to be affixed to the probate or letters of administration produced to him, without making any charge therefor. And the Commissioner of Stamps shall cancel the said stamp in the manner directed in this Ordinance, and write the word "duplicate" on the instrument, and affix his signature thereto. And such instrument shall be as available in law, and of like value and effect in all respects whatever, as the probate or letters of administration originally issued by the court.

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

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

Penalty for not getting proper stamp affixed to probate.

73 Where too little duty shall have been paid, as in the 70th section mentioned, if any executor or administrator, acting under such probate or letters of administration, shall not within six months after the discovery of the mistake or misapprehension, or of any property or estate not known at the time to have belonged to the deceased, apply to the proper court for the purpose of having the proper stamp affixed, he shall incur and be liable to a penalty not exceeding two hundred rupees; and the Judge of the said court shall not transmit such instrument to the stamp office, to have the proper stamp affixed, until the said penalty has been paid into court, nor shall the Commissioner of Stamps cause the proper stamp to be affixed thereon, unless a certificate shall be produced to him under the hand of such Judge that the said penalty has been paid. But, upon the production of such certificate, and upon receipt of the stamp duty to be paid on such probate or letters of administration, or upon the transmission to him by some Government Agent of the stamp duty to be paid thereon, the Commissioner of Stamps shall cause the proper stamp to be affixed to such instrument, and cancel the same in the manner directed by this Ordinance, and return the instrument to the Judge by whom it was transmitted to him.

CHAPTER VIII.

Licensed Dealers in Stamps.

Commissioner of Stamps may license persons to deal in stamps.

Persons licensed to enter into bond. Condition thereof.

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.

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.

Discount allowed to licensed dealers in stamps.

Commissioner may make rules.

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

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

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

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.

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

80 If any person shall write, paint, or mark, or shall cause or procure to be written, painted, or marked, or shall permit or suffer to continue written, painted, or marked, upon any part of his house, shop, or premises, either in the inside or on the outside thereof, or upon any board, or any material whatever exposed to public view, and whether the same shall or shall not be affixed to such house, shop, or premises, any word or words which shall import or signify, or be intended to import or signify, that such person is a vendor of or dealer in stamps, such person not being licensed to deal in stamps, he shall be guilty of an offence, and be liable to a fine not exceeding one hundred rupees for every day such offence shall be committed or continued.

81 If any person licensed to vend or deal in stamps shall die or become insolvent, or if the license of any person to vend or deal in stamps shall expire or be revoked, and any such person, at the time of his death or insolvency, or at the expiration or revocation of any such license, shall have in his possession any quantity of stamps, it shall be lawful for such person, or his heirs, executors, or administrators, or assignees, within three months after the expiration or revocation of such license, or next after the death or insolvency, as the case may be, to bring or send such stamps to the stamp office in Colombo; and it shall be lawful for the Commissioner of Stamps to receive the same, and to return to the person bringing or sending the same the amount received therefor, deducting therefrom such percentage as may have been allowed to the person by whom the returned stamps were purchased. Provided that the person who shall bring or send such stamps to the said office shall satisfy the Commissioner of Stamps that such stamps were actually in the possession of the person so dying, or becoming insolvent, or having had

such license which had so expired or had been so revoked, for the purpose of sale, at the time when such person so died, or became insolvent, or when the said license expired or was revoked; and that such stamps were purchased or procured by the person to whom such license shall have been granted, from the Commissioner of Stamps, or from some Government Agent, or person licensed to deal in stamps as aforesaid.

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

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

Penalties on persons hawking stamps.

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

CHAPTER IX.

Miscellaneous.

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

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

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

Duty of court officers in respect thereof.

Also where the suit has not been duly prosecuted.

Deficiency of stamp duty on testamentary proceedings.

Exhibits of documents.

Fees and charges for execution and service of process.

Proviso.

Proviso.

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

Stamping of duplicates of certain instruments.

85 It shall be the duty of the secretary of every District Court to render to the District Judge, on the first Monday of each month, a statement showing what stamps should have been used by any party to a suit *in formâ 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 formâ pauperis*, or against both.

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

87 It shall be the duty of the secretary of every District Court to render to the District Judge, on the first Monday of every quarter, a statement showing the deficiency of stamp duty in respect of every instrument, other than probate or letters of administration, required by law to be stamped in every testamentary suit then pending before such court. And whenever the District Judge is satisfied that too little stamp duty has been paid in respect of any such instrument, whether by reason of the property having been undervalued when originally valued as required by section 68, or otherwise, the District Judge shall require the party who tendered such instrument to make good the deficiency of stamp duty, and shall enforce payment of the same by writ (free of stamp duty) of execution against the property and person of such party.

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

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

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

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

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

90 Where any instrument specified in schedule B, part I. (not being a draft, order, or promissory note for the payment of money or a receipt or discharge for or upon the payment of money) shall be executed or acknowledged before a notary public, or shall be executed before some public officer, under the authority of the Ordinance No. 17 of 1852, entitled "An Ordinance to make further provision touching the execution of certain Deeds and Instruments," or by any Fiscal or Deputy

Fiscal in the execution of his office, the stamp duty hereby chargeable on such instrument shall be chargeable on the duplicate or counterpart thereof, instead of on the original instrument, and in such case, if the duty exceed the sum of two rupees and fifty cents, the original instrument shall bear a stamp of one rupee.

SCHEDULE A.

Ordinances Repealed.

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

SCHEDULE B.

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

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

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

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

PART V.—Miscellaneous.

PART I.

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

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

Exemptions from the preceding and all other Stamp Duties.

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

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. *Duty.*
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.

Exemptions.

Appraisements or valuations of any property belonging to, or to be acquired by Government, or made by or at the instance of any Government officer in the execution of his office.

- 8 (1) ARTICLES OF APPRENTICESHIP relating to the service or tuition of any person intending to qualify as a notary or apothecary .. 100 0
(2) ARTICLES OF APPRENTICESHIP, including every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment, except that of a notary or apothecary 10 0

- 9 ARTICLES OF APPRENTICESHIP or contract relating to any such service or tuition as is mentioned in 8 (1) or 8 (2) for the residue of the term for which he originally contracted in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event 10 0

- 10 ASSIGNMENT.—See Transfer or Assignment.

- 11 AWARD.—Other than that made in any cause 10 0

- 12 BANKER'S LETTER of lien or banker's trust receipt. The same duty as on an agreement.

- 13 BILL OF EXCHANGE payable on demand 0 5

Bill of exchange, promissory note, draft, or order for the payment at any time otherwise than on demand to the party named therein, or the bearer, or to order, of any sum of money—

Over Rs. 0 and not over Rs. 100	..	..	0 10
Over Rs. 100 do. Rs. 250	..	..	0 15
Over Rs. 250 do. Rs. 500	..	..	0 25
Over Rs. 500 do. Rs. 1,000	..	..	0 50
Every further Rs. 1,000 or part thereof	..	..	0 50

Exemptions.

	<i>Duty.</i>
	Rs. c.
All cheques drawn by army accountants on Imperial services.	
All letters of credit, whether in sets or not, sent by persons in this Colony to persons out of the same, authorizing drafts on the British territories in India or in Ceylon, or any other of His Majesty's colonies or foreign possessions.	
14 BILL OF LADING of or for any goods, merchandise, or effects exported or carried coastwise, for each part of every set	0 25
15 (a) BOND given as a security for the payment of any definite and certain sum of money; mortgage for any definite and certain sum of money, and of or affecting any property, where the sum shall be—	
Over Rs. 0 and not over Rs. 100	0 25
Over Rs. 100 do. Rs. 200	0 50
Over Rs. 200 do. Rs. 300	0 75
Over Rs. 300 do. Rs. 400	1 0
Over Rs. 400 do. Rs. 500	1 25
Over Rs. 500 do. Rs. 1,000	2 50
Every further Rs. 500 or part thereof	1 25
(b) Bond given in acknowledgment of advances made or to be made on a forthcoming crop, such advances being secured by hypothecation of the crop with or without personal security, and made payable on the realization of such crop, but within a year from the date of such bond. Where the sum to be lent shall be—	
Over Rs. 0 and not over Rs. 1,000	1 0
Over Rs. 1,000 do. Rs. 2,500	2 50
Over Rs. 2,500 do. Rs. 5,000	5 0
Over Rs. 5,000 do. Rs. 7,500	7 50
Over Rs. 7,500 do. Rs. 10,000	10 0
Every further Rs. 1,000 or part thereof	1 0
(c) Bond or mortgage to secure the repayment of money to be 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>Duty.</i> Rs. c.
(i) Bond, bottomry, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a bond (15) for the same amount.	
16 BROKER'S NOTE, each copy	0 5
17 CART OR BOAT NOTE for the conveyance of goods for hire by cart or boat along any road, river, or canal, when the distance to be traversed by such cart or boat shall exceed one mile outside the limits of any Municipality or Local Board, on the original and each copy thereof	0 5

Exemptions from the preceding Stamp Duty.

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

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

Exemptions.

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

22 (a) CONVEYANCE OR TRANSFER of any property for any consideration— Where the purchase or consideration money therein or thereupon expressed, or if the consideration be other than a pecuniary one, or partly pecuniary and partly other than pecuniary, the value of the property shall be—	
Rs. 0 and not over Rs. 50	0 25
Rs. 50 do. Rs. 100	0 50
Rs. 100 do. Rs. 200	1 0
Rs. 200 do. Rs. 300	1 50
Rs. 300 do. Rs. 400	2 0
Rs. 400 do. Rs. 500	2 50
Rs. 500 do. Rs. 1,000	5 0
Every further Rs. 500 or part thereof	2 50
(b) Conveyance or transfer of property by an executor, administrator, or trustee, without consideration to the person beneficially entitled to such property, or when made by order of court in cases of divorce a <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.

	<i>Duty.</i> Rs. 0.
24 DECLARATION.— <i>See</i> Affidavit.	
25 DECLARATION of any use or trust of or concerning any property when made by any writing not being a will or an instrument chargeable with <i>ad valorem</i> duty as a settlement	15 0
26 DEED or instrument of confirmation, release, revocation, substitution, surrogation, disclaimer, and renunciation	10 0
27 DEED for the exchange of land without other consideration between co-heirs or part-owners	10 0
28 DEED or instrument not otherwise charged in this schedule, nor expressly exempted from stamp duty	10 0
29 DELIVERY order in respect of goods; that is to say, any instrument entitling any person therein named to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees	0 5
30 (a) GIFT or deed of gift of any property.—The same duty and conditions as to calculation of duty as on a conveyance of property of the same value.	
(b) GIFT or deed of gift in which a power of revocation is reserved to the donor, or in which the donee or some person authorized by law to represent the donee has not expressly signified his acceptance of the gift. A duty of one and a half per cent. on every Rs. 100 or part thereof of the value of the property.	
(c) GIFT or deed of gift of any property without power of revocation, but reserving to the grantor any life interest or estate in the property. A duty of one per cent. on every Rs. 100 or part thereof of the value of the property.	
31 LEASE or agreement for lease of any property.—The same duty and conditions as to calculation of duty as on a bond, or mortgage of property, for the same amount as the aggregate rent payable for the whole term comprised in the lease; provided that the duty shall not exceed that on a lease for seven years, and provided that the lease does not contain a mortgage of property, in which case the mortgage shall be chargeable as a separate instrument.	
32 LEASE executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Commissioner	1 0
33 LEASE SURRENDER of—	
(1) When the duty with which the lease is chargeable does not exceed Rs. 10, the duty with which the lease is chargeable.	
(2) In any other case	10 0
34 LETTER or power of attorney for the purpose of appointing a proxy to vote at a meeting	0 5
35 LETTER or power of attorney, whether executed in Ceylon or elsewhere, for any other purpose whatever	5 0
Substitution or surrogation under any letter of attorney	2 50

Exemption.

Power of attorney made by any petty officer, seaman, or soldier, or by the executors or administrators of any such person, for pay or prize money, or by any Government officer in the execution of his duty.

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

	<i>Duty.</i>
	Rs. c.
41 POLICY of insurance :	
In the case of sea insurance	0 25
In the case of insurance against risks by fire	0 25
In the case of any other insurance, when the amount insured does not exceed Rs. 1,000	0 50
For every further Rs. 1,000 or part thereof	0 50
42 PROMISSORY NOTE.— <i>See</i> Bill of Exchange.	
43 PROTEST of any bill of exchange or promissory note for any sum of money not exceeding Rs. 200	1 0
Exceeding Rs. 200 and not exceeding Rs. 1,000	1 50
Exceeding Rs. 1,000 and not exceeding Rs. 5,000	2 50
Exceeding Rs. 5,000	5 0
44 PROTEST.—Ship protest in consequence of loss or damage by storms and tempestuous weather, by jettison, or by collision, stranding, or fire	20 0
45 PROTEST of any other kind	2 50
46 PROXY to vote at any meeting.— <i>See</i> Letter or Power of Attorney.	
47 RECEIPT or discharge given for any money or other property amounting to Rs. 20 or upwards	0 5
<i>Exemptions.</i>	
Receipt given for money or securities for money deposited in the hands of any banker to be accounted for. Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for. Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate or such proposed or intended company or body, or in respect of a debenture being a marketable security.	
Receipt endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 4 (instruments executed on behalf of Government), acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity, or other periodical payment thereby secured.	
Receipts given for the return of any duties of Customs.	
Receipts given for value of goods taken by the Crown for under-valuation.	
Receipts or discharges given by any public officer in the execution of his office. Provided that this exemption shall not include a receipt given by any public officer to the Treasurer or other authority for the payment of the salary of such public officer.	
Receipts or discharges for pay or allowances given by officers and soldiers of His Majesty's forces for the time being stationed in this Colony.	
48 RESPONDENTIA BOND.—Any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as on a bond for the amount of the loan secured.	
49 SETTLEMENT, instrument of, including deed of dower.—The same duty as on a conveyance of property of the like value or for the same consideration.	
50 SHARE CERTIFICATE—On each Rs. 100 of the face value of the shares to which the certificate relates	0 5
51 SHIPPING ORDER for the conveyance of goods on board of any vessel	0 5
52 STAMP VENDORS.—Annual license to sell stamps	10 0
53 TRANSFER or assignment (a) of bond, mortgage, lease, or judgment debt.—The same duty as on a bond for the same amount as that of the money secured, consideration paid, or security assigned or amount due under decree.	
(b) Of debentures or debenture stock being marketable securities, whether the debenture is liable to duty or not.—One-fifth the duty payable on a conveyance (22) for a consideration equal to the face value of the debenture or debenture stock.	
54 WARRANT to act as a notary public	50 0

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

PART II.
Containing the Duties on Law Proceedings.

Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.	Class 8.	Class 9.
Rs. 500 and under.	Rs. 1,000 and under.	Rs. 1,500 and under.	Rs. 2,000 and under.	Rs. 2,500 and under.	Rs. 5,000 and under.	Rs. 7,500 and under.	Rs. 10,000 and under.	Above Rs. 10,000.
Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	
2 50	5 0 7 50	10 0	12 50	15 0	17 50	20 0		
<p style="text-align: center;">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 affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of transfer.—Injunction.—Mandate or writ of <i>mandamus procedendo</i> and prohibition.—Bill of costs.</p>								
<p>For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, in addition to the duties in Class 8, a further Rs. 2.50, after which no additional duty shall be leviable.</p>								

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

IN THE COURTS OF REQUESTS.

Every appointment of proctor or of guardian or next friend.—Plaint.—Petition.—Answer or any other pleading.—Summons to defendants without number.—Copy of decree.—Writ of execution against property.—Writ of delivery of specific movables.—Writ of possession of immovables.—Certificate to judgment-debtor authorizing mortgage, &c.—Commission to survey and for any other purposes.—Every order of reference to arbitration.—Affidavit.—Every award.—Bail bond or any other bond or recognizance.—Mandate of sequestration.—Warrant of arrest in mesne process.—Petition of appeal.—Warrant of attachment.—Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Copy duly certified of all matters of record.—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; 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 citation or supplemental citation.—Copy of order <i>nisi</i> , decree absolute, or any other decree, order <i>nisi</i> , or interlocutory.—Bill of costs.—Every affidavit or affirmation other than affidavits or affirmations attached to inventories or intermediate or final accounts.—Caveat.—Oath of office of executor or administrator.—Letters <i>ad colligenda</i> .—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.—Certified copy of any matter of record.—Every exhibit of any document on which no stamp is affixed or impressed unless the duplicate bears a stamp.	Free	5 0	10 0	For every additional Rs. 5,000 or fraction thereof, in addition to the duties in Class 3, Rs. 1.
Summons to each witness.—Translation of each document.	Free	2 0	4 0		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 .. 2 50

The duty on probate of a will or letters of administration, where the property and estate for or in respect of which such probate or letters of administration shall be granted, exclusive of what the deceased shall have been possessed of or entitled to as trustee for any other person or persons, and not beneficially, and exclusive also of the debts due by the deceased on mortgage or other notarial bonds, shall be

Under Rs. 1,000, none;
over Rs. 1,000 and less than Rs. 2,500 a fixed duty of Rs. 25; Rs. 2,500 and upwards, one and a half per centum on every Rs. 100 or fraction thereof.

Provided that where the common estate of a husband and wife shall be administered to after the death of one of them, duty shall be paid as for the half estate.

PART IV.

Duties in respect of Service of Process in Civil Cases in the Supreme Court and in District Courts.

	Duty. 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.

	<i>Duty.</i>
	Rs. c.
Advocates and Proctors.—Ordinance No. 12 of 1848 :	
Certificate of admission of any person to act as an advocate in the Island	250 0
Certificate of admission of any person to act as a proctor in any court of this Island	50 0
Certificate to be taken out yearly by every person practising as a proctor in any court of this Island :	
If he shall have been admitted for the space of three years or upwards	30 0
Or if he shall not have been admitted so long	15 0
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.— <i>See</i> Advocates.	

SCHEDULE C.

(See Section 5.)

Know all men by these presents that we, ———, are held and firmly bound unto our Sovereign Lord King Edward, His Heirs and Successors, in the sum of Rs. ———, for the payment of which we bind ourselves, jointly and severally, our heirs, executors, and administrators, firmly by these presents.

Now the condition of this obligation is such that if the above-bounden do and shall from time to time enter or cause to be entered in a book or books to be kept for that purpose, an account of all unstamped cheques issued under the provisions of section 5 of "The Stamp Ordinance, 190," by the said ———, and of all sums charged and received by the said ——— as stamp dues on such unstamped cheques, and do and shall from time to time, when thereunto required, produce and show such accounts to, and permit them to be examined and inspected by the Commissioner of Stamps, and also do and shall deliver to the Commissioner half-yearly, that is to say, within fourteen days after the 1st day of ——— and the 1st day of ——— in every year, a true and just account in writing, verified upon the oaths, to the best of the knowledge and belief of the said ——— and of his manager, cashier, and accountant, of the amount of all unstamped cheques issued by the said ——— under the authority of the aforesaid Ordinance, and also do and shall pay or cause to be paid to the said Commissioner of Stamps the stamp duties due on all such unstamped cheques issued during such half-year by the said ———, less Rs. 2-50 per centum allowed as discount, then this obligation shall be void; otherwise it shall be and remain in full force and virtue.

By His Excellency's command,

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

H. L. CRAWFORD,
Acting Colonial Secretary.

Statement of Objects and Reasons.

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

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

(a) The text of the Draft Ordinance is generally based on that of the Indian Act No. 11 of 1899, but in some cases the provisions of the local Ordinance have been retained.

(b) The *ad valorem* duty on agreements has been abolished and a fixed duty of 50 cents substituted.

(c) The distinction between inland and foreign bills of exchange and between bills drawn singly or in sets of three or more is abolished.

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

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

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

(f) Provision is made for stamping debentures.

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

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

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

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

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

ALFRED G. LASCELLES,
Attorney-General.

MINUTE.

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

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

Preamble.

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

Short title.

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

Substitution of a new sub-section.

Power of Sanitary Boards to make regulations.

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

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

- (a) For regulating the time and place of the meetings of the Board and the order to be observed thereat.
- (b) For making, repairing, cleaning, watering, and lighting the streets, roads, canals, and bridges of the town or village.
- (c) For regulating weights and measures.
- (d) For the assize of bread.
- (e) For the establishment and regulation of its own markets and levy of rents and fees therein, and for the supervision and control of private markets, bakeries, eating houses, tea and coffee boutiques, butchers' stalls, fish stalls, cattle galas, dairies, laundries, washing places, common lodging houses, and latrines.
- (f) For the establishment and regulation of slaughter-houses, whether its own or of private persons.
- (g) For the regulation of dangerous or offensive trades.
- (h) For the seizure and forfeiture of unwholesome flesh, fish, or other provisions introduced into the town or village or exposed for sale therein.

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

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

Other powers of the Sanitary Board.

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

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

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

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

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

- (1) Space to be left about the building or block of buildings to secure free circulation of air and to facilitate scavenging ;

- (2) Dimensions of doors and windows, level of the floor, height of the roof, general ventilation, and drainage;
- (3) Number and nature of latrines;
- (4) Foundation and stability of structure; and
- (5) The line of frontage and, where the building abuts on or is within thirty feet of a public street, the front elevation.

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

Further powers of the Sanitary Board.

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

Sanitary Board empowered to enforce labour commutation.

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

Power to make by-laws.

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

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

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

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

Powers of
Provincial and
District
Committees
vested in
Sanitary Board.

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

By His Excellency's command,

H. L. CRAWFORD,

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

Statement of Objects and Reasons.

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

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

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

ALFRED G. LASCELLES,
Attorney-General.

NOTICES IN TESTAMENTARY ACTIONS.

In the District Court of Colombo.

Order Nisi.

Testamentary In the Matter of the Estate and
Jurisdiction. Effects of Helakannangarage Dona
No. 3,048 C. Elizabeth Fonseka Hamine, late of
Maddema Cottage, Dean's road,
in Colombo.

Louis Samuel Fonseka of Wellawatta.... Petitioner.

Vs.

(1) Edirisinghe Arachchige Maria Fonseka (*nee* Dabera) of Wellawatta, (2) Panaluwage Nono Hamy, (3) Panaluwage Christina Hamy and her husband (4) Panaluwage Yawanis Appuhami, all of Patupagala in the Ganga-boda pattu of Siyane korale..... Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., Additional District Judge of Colombo, on September 28, 1909, in the presence of Mr. P. G. Cooke, Proctor, on the part of the petitioner above-named; and the affidavit of the petitioner dated September 27, 1909, having been read:

It is ordered that the petitioner be and he is hereby declared entitled, as brother of the deceased above-named, to administer the estate of the said deceased, and that letters of administration *de bonis non* do issue to him accordingly, unless the respondents above-

named or any other person interested shall, on or before October 21, 1909, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.

September 28, 1909.

In the District Court of Colombo.

Order Nisi declaring Will proved, &c.

Testamentary In the Matter of the Estate of the
Jurisdiction. late Colonel John Alexander Man-
No. 3,438. Stuart, C.B., C.M.G., deceased,
of Delvenie Banchory, in the
County of Kincardine, Scotland.

THIS matter coming on for disposal before Joseph Grenier, Esq., District Judge of Colombo, on September 11, 1909, in the presence of Messrs. Julius and Creasy, Proctors, on the part of the petitioner Edward Rosling of Nuwara Eliya; and the affidavit of Edward Rosling dated September 2, 1909, the exemplification of the will of the above-named deceased, and the Supreme Court order dated August 23, 1909, having been read:

It is ordered that the will of Colonel John Alexander Man Stuart, deceased, dated March 16, 1904, be and the same is hereby declared proved, unless any person

interested shall, on or before October 14, 1909, show sufficient cause to the satisfaction of this court to the contrary.

It is further declared that the said Edward Rosling is the attorney of Helen Sarah Man Stuart and Henry Rosling, the executors named in the said will, and that he is entitled to have letters of administration with the will annexed issued to him accordingly, unless any person interested shall, on or before October 14, 1909, show sufficient cause to the satisfaction of this court to the contrary.

September 11, 1908. JOSEPH GRENIER,
District Judge.

The date for showing cause is extended to October 28, 1909.

October 14, 1909. HERMANN A. LOOS,
Acting District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Joint Intestate Estate of the late Maganage James Mirando and his wife, Balasoorige Babahami, both of Maradana in Colombo, deceased.

Maganage David Mirando of 3rd division, Maradana, Colombo Petitioner.

And

(1) Maganage William Mirando, (2) Maganage Jane Elizabeth Gopnasekera, *nee* Mirando, wife of (3) T. A. Goonesekera, all of 3rd division, Maradana, Colombo Respondents.

THIS matter coming on for disposal before Joseph Grenier, Esq., District Judge of Colombo, on September 21, 1909, in the presence of Mr. E. G. Jayewardene, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 10, 1909, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as a son and an heir of the deceased above-named, to administer the joint estate of the said deceased, and that letters of administration do issue to him accordingly, unless the respondents above-named or any other person or persons interested shall, on or before October 21, 1909, show sufficient cause to the satisfaction of this court to the contrary.

September 21, 1909. JOSEPH GRENIER,
District Judge.

In the District Court of Colombo.

Order Nisi.

Testamentary Jurisdiction. In the Matter of the Intestate Estate of Arthur Philip Perera, late of Nedimale, in the Palle pattu of Salpiti korale, deceased.

Louisa Isabella Perera of Nedimale aforesaid Petitioner.

And

(1) Samuel William Perera, (2) Theadosia Perera, (3) Florence Perera, (4) Dorothy Perera, (5) Septimus Arthur Perera, and (6) Elsie Perera, all of Nedimale aforesaid Respondents.

THIS matter coming on for disposal before Joseph Grenier, Esq., District Judge of Colombo, on September 24, 1909, in the presence of Mr. A. C. Abeyewardene, Proctor, on the part of the petitioner

above-named; and the affidavit of the said petitioner dated September 21, 1909, having been read:

It is ordered that the said petitioner be and she is hereby declared entitled, as the widow and an heir of the deceased above-named, to administer the estate of the said deceased and that letters of administration do issue to her accordingly, unless the respondents above named or any other person or persons interested shall, on or before October 21, 1909, show sufficient cause to the satisfaction of this court to the contrary.

September 24, 1909. JOSEPH GRENIER,
District Judge.

In the District Court of Colombo.

Testamentary Jurisdiction. In the Matter of the application under Chapter 38 of the Civil Procedure Code, 1889, in respect of the Joint Intestate Estate of the late Kalubowilage Don Juanis Appuhamy, and Egodawattearachchige Dona Fredericka Hamine, husband and wife, both of Mabima in Adikari pattu of Siyane korale, deceased.

Kalubowilage Don Albert of Mabima aforesaid Petitioner.

And

(1) Kalubowilage Don Abraham, (2) Kalubowilage Dona Louisa, (3) Kalubowilage Dona Carlina, and (4) Kalubowilage Don Julius, all of Mabima, minors, (5) Kalubowilage Don Charles of Biyagama in Adikari pattu of Siyane korale Respondents.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on September 30, 1909, in the presence of Mr. Charles de Livera, Proctor, on the part of the petitioner aforesaid; and the affidavit of the said petitioner dated September 15, 1909, having been read:

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

September 30, 1909. HERMANN A. LOOS,
District Judge.

In the District Court of Colombo.

Testamentary Jurisdiction. In the Matter of the Application under Chapter 38 of the Civil Procedure Code, 1889, in respect of the Last Will and Testament of the late Lindamulage Daniel Silva of Rawatawatta in Moratuwa, deceased, written jointly with his wife Merrennage Christhina Fernando.

THIS matter coming on for disposal before Hermann A. Loos, Esq., District Judge of Colombo, on October 4, 1909, in the presence of Mr. J. P. Rodrigo, Proctor, on the part of the petitioner Merrennage Christhina Fernando of Rawatawatta aforesaid; and the affidavits of (1) of the petitioner dated September 29, 1909, and (2) of the attesting Notary and the subscribing witnesses dated September 29, 1907, having been read: It is ordered that the last will of the above said Lindamulage Daniel Silva, deceased, dated March 8, 1893, and now deposited in

this court be and the same is hereby declared proved; and it is further declared that the said Merrennage Christhina Fernando is the sole executrix named in the said will, and that she is entitled to have probate of the same issued to her accordingly, unless any person or persons interested shall, on or before October 28, 1909, show sufficient cause to the satisfaction of this court to the contrary.

HERMANN A. LOOS,
District Judge.
October 4, 1909.

In the District Court of Kalutara.

Order Nisi declaring Will proved.

Testamentary In the Matter of the Last Will and
Jurisdiction. Testament of the late Merennegey
No. 586. Pedro Salgado of Nalluruwa in
Panadure.

THIS matter coming on for disposal before P. E. Pieris, Esq., District Judge of Kalutara, on August 16, 1909, in the presence of Mr. J. A. Fernando, Proctor, on the part of the petitioner Gunasekara Vidanemestirigeey Francina Fernando of Nalluruwa; and the petition of the said petitioner dated March 16, 1909, having been read:

It is ordered that the last will and testament of the late Merennegey Pedro Salgado of Nalluruwa, deceased, dated December 10, 1908, which was deposited in this court be and the same is hereby declared proved, unless any person or persons interested shall, on or before September 8, 1909, show sufficient cause to the satisfaction of this court to the contrary:

It is further declared that the said Gunasekara Vidanemestirigeey Francina Fernando is the executrix named in the said will, and that she is entitled to have probate of the same issued to her accordingly, unless any person or persons interested shall, on or about September 8, 1909, show sufficient cause to the satisfaction of this court to the contrary.

P. E. PIERIS,
District Judge.
August 16, 1909.

The date for showing cause against this *Order Nisi* is extended for September 29, 1909.

P. E. PIERIS,
District Judge.
September 8, 1909.

The date for showing cause against the *Order Nisi* is extended for October 20, 1909.

A. C. G. WIJEYEKOON,
Acting District Judge.
September 29, 1909.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the
Jurisdiction. late Chellamuttu, wife of Chinniah
No. 2,209. of Kokkuvil, deceased.
Class I.

Sanmugam Chinniah of Kokkuvil East... Petitioner.

• Vs.

(1) Thangamma, wife of Kantar of Kokkuvil and (2) Kantar Rumupillai of Kokkuvil Respondents.

THIS matter of the petition of Sanmugam Chinniah of Kokkuvil East praying for letters of administration to the estate of the above-named deceased Chellamuttu, wife of Chinniah, coming on for disposal before R. N. Thaine, Esq., District Judge, on September 17, 1909, in the presence of Messrs. Casippillai and Cathiravelu, Proctors, on the part of the petitioner; and the affidavit of the petitioner dated September 16, 1909, having been read: It is

declared that the petitioner is the lawful husband of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before October 25, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,
District Judge.
September 17, 1909.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the
Jurisdiction. late Kailayar Sinniah of Karam-
No. 2,181. baikurichchy, deceased.

Sivakami, widow of Visuvanathar of
Idaikkurichy Petitioner.

Vs.

(1) Kathirkamar Varitamby, (2) Ambalawanar Kathirgamar, (3) Ambalawanar Murukar, (4) Mailar Arumukam, (5) Katpattai, daughter of Velauthar, (6) Ponnar Karthikesar, (7) Valliammai, widow of Ponnar, (8) Sithamparanathar Manikkar, (9) Sithamparanathar Kathirkamar, (10) Sithamparanathar Murukar, (11) Theyvanai, daughter of Velauthar, (12) Valliammai, daughter of Veerakatty, (13) Amuthathai, widow of Murukar, (14) Sivakami, widow of Visuvanathar, (15) Kathirkamar Knsinathar, (16) Kathirkamar Arumukam, (17) Valliammai, daughter of Kathirkamar, (18) Kasinathar Murukar, (19) Kanthar Sithamparanathar and wife (20) Ankaiam, (21) Amuthathai, daughter of Murukar, (22) Kaddaichchy, daughter of Murukar, (23) Arumukam Murukar, (24) Vinaitheerthar Murukar, (25) Suppar Kathirkamar and wife (26) Parupathy, (27) Sooriar Velauthar, (28) Paramanathar Aiyampillai, (29) Umaiyattia, daughter of Paramanathar, (30) Vetharanyar Ampalavanar, (31) Kulenthai, daughter of Vetharanyar, (32) Sinnatamby Ampalavanar, (33) Valliammai, widow of Kailayar, all of Idaikkurichchy, (34) Ampalavanar Murukar and wife (35) Parupathy, (36) Valliammai, widow of Arumukam, (37) Chinnappillai, widow of Murukar, (38) Neelaiyinar Arumugam, (39) Katpattai, widow of Sooriar, all of Karampaikurichchy, (40) Kathirkamar Arunasalam of Koilvayal, (41) Velauthar Kathirkamar, (42) Kathirkamar Velauthar and wife (43) Valliammai, all of Navatkadu Respondents.

THIS matter of the petition of the above-named petitioner, praying for letters of administration to the estate of the above-named deceased Kailayar Sinniah, coming on for disposal before R. N. Thaine, Esq., District Judge, on June 17, 1909, in the presence of Mr. V. Coomaraswamy, Proctor, on the part of the petitioner; and affidavit of the petitioner dated January 20, 1909, having been read: It is declared that the petitioner is one of the heirs of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to her, unless the respondents or any other person shall, on or before October 21, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,
District Judge.
June 17, 1909.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Theresia, wife of Pedropillai Saviri-
No. 2,213. muttu of Jaffna town, deceased.

Anthonipillai Bastiampillai of Jaffna
town Petitioner.

Vs.

- (1) Bernard Benjamin of Jaffna town,
(2) Pedropillai Savirimuttu of ditto... Respondents.

THIS matter of the petition of the above-named petitioner praying for letters of administration to the estate of the above-named deceased Theresia, wife of Pedropillai Savirimuttu of Jaffna town, coming on for disposal before R. N. Thaine, Esq., District Judge, on September 29, 1909, in the presence of Mr. N. Sivakolundu, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated September 28, 1909, having been read: It is declared that the petitioner is the father and next of kin of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondents or any other person shall, on or before October 29, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,
District Judge.

September 29, 1909.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the late
Jurisdiction. Elizabeth, wife of Bernard Ben-
No. 2,214. jamin of Jaffna town, deceased.

Anthonipillai Bastiampillai of Jaffna
town Petitioner.

Vs.

Bernard Benjamin of Jaffna town Respondent.

THIS matter of the petition of the above-named petitioner praying for letters of administration to the estate of the above-named deceased Elizabeth, wife of Bernard Benjamin of Jaffna town, coming on for disposal before R. N. Thaine, Esq., District Judge, on September 29, 1909, in the presence of Mr. N. Sivakolundu, Proctor, on the part of the petitioner; and the affidavit of the petitioner dated September 28, 1909, having been read: It is declared that the petitioner is the father and next of kin of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondent or any other person shall, on or before October 29, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,
District Judge.

September 29, 1909.

In the District Court of Jaffna.

Order Nisi.

Testamentary In the Matter of the Estate of the
Jurisdiction. late Karunkamar Kasinatar of
No. 2,217. Karadivu East, deceased.

Kanapatay Murukar of Karadivu East Petitioner.

Parupathy, widow of Kathirkamar Kasi-
natar of Karadivu East Respondent.

THIS matter of the petition of the above-named petitioner praying for letters of administration

to the estate of the above-named deceased Kathirkamar Kasinatar of Karadivu East coming on for disposal before R. N. Thaine, Esq., District Judge, on October 5, 1909, in the presence of Mr. S. Tambyah Pillai, Proctor, on the part of the petitioner; and affidavit of the petitioner dated October 4, 1909, having been read: It is declared that the petitioner is the nephew of the said intestate, and is entitled to have letters of administration to the estate of the said intestate issued to him, unless the respondent or any other person shall, on or before October 26, 1909, show sufficient cause to the satisfaction of this court to the contrary.

R. N. THAINE,
District Judge.

October 5, 1909.

In the District Court of Galle.

Order Nisi.

Testamentary In the Matter of the Estate of the
No. 3,902. late Uduwaka Arachchige Sinnohamy
alias Babunhamy, deceased,
of Tiranagama.

THIS matter coming on for disposal before W. E. Thorpe, Esq., District Judge, Galle, on September 16, 1909, in the presence of Mr. M. S. Goonaratna, Proctor, on the part of the petitioner Don Sinnohamy de Silva Dewanarayana; and the affidavit of the petitioner dated September 16, 1909, having been read:

It is ordered and declared that the said Don Sinnohamy de Silva Dewanarayana is the husband of the deceased, and that he is as such entitled to have letters of administration issued to him accordingly, unless Dewanarayana Dona Cornelia alias Alice Nona shall, on or before October 19, 1909, show sufficient cause to the satisfaction of this court to the contrary.

W. E. THORPE,
District Judge.

September 16, 1909.

In the District Court of Matara.

Order Nisi declaring Will proved, &c.

Testamentary In the Matter of the Estate of the
Jurisdiction. late Don Charles Abayadiwakara
No. 1,715. Wickremaratne, deceased, of Denipitiya.

THIS matter coming on for disposal before B. J. Dutton, Esq., District Judge of Matara, on August 23, 1909, on the motion of Messrs. Proctors Keuneman, on the part of the petitioner Kariyawasan Arambegoda Lokugamagey Cicily Hamine Gunasekara; and the affidavit of the said petitioner dated August 16, 1909, having been read:

It is ordered that Don Bastian de Silva Gunasekara of Udugama, the 6th respondent, be appointed guardian over the minors 1 to 5, respondents.

It is further declared that the said Kariyawasan Arambegoda Lokugamagey Cicily Hamine Gunasekara is entitled to have letters of administration to the same issued to her accordingly, unless the respondents (1) Orlin Abayadiwakara Wickramaratne, (2) Darlis Abayadiwakara Wickramaratne, (3) Samuel Abayadiwakara Wickramaratne, (4) Johannes Abayadiwakara Wickramaratne, (5) Babun Abayadiwakara Wickramaratne, by their guardian Don Bastian de Silva Gunasekara shall, on or before October 22, 1909, show sufficient cause to the satisfaction of this court to the contrary.

B. J. DUTTON,
District Judge.

August 23, 1909.

In the District Court of Matara.

- Order Absolute declaring Will proved, &c.

Testamentary In the Matter of the Last Will and
Jurisdiction. Testament of the late Sarangu-
No. 1,720. hewage Don Bastian de Silva of
Weligama, deceased, and his wife
Gunaratna Maginis Perera Maha-
vidanage Nonnohamy, also of
Weligama.

THIS matter coming on for disposal before B. J. Dutton, Esq., District Judge of Matara, on September 25, 1909, on the motion of Messrs. Gunaratna and Abeysuriya, Proctors, on the part of the petitioners (1) Gunaratna Maginis Perera Mahavidanage Nonnohamy of Weligama, and (2) Saranguhewage Samuel Silva; and the affidavits of the petitioners and the affidavit of (1) Migel Perera Mahavidanage Christian Perera, (2) Adrian de Silva Abeydeera, Vidane Arachchi, and (3) Don Thedias Rana-weera, Police Officer, in proof of will dated August 17, 1909, having been read:

It is ordered that the joint will of Saranguhewage Don Bastian de Silva, deceased, and his wife Gunaratna Maginis Perera Mahavidanage Nonnohamy, dated January 27, 1909, and now deposited in this court be and the same is hereby declared proved.

It is further declared that the said Gunaratna Maginis Perera Mahavidanage Nonnohamy and Saranguhewage Samuel Silva are the executors named in the said will, and that they are entitled to have probate of the same issued to them accordingly.

B. J. DUTTON,
District Judge.

September 27, 1909.

In the District Court of Kurunegala.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of the late Wahalamuni Arachchi-
No. 968. lage Ukku Naide of Kohana.

Wahalamuni Arachchillage Punchappuwa
of Kohana Petitioner.

Vs.

(1) Wahalamuni Arachchilage Kalu, (2)
Wahalamuni Arachchilage Kira, (3)
Wahalamuni Arachchilage Kiree of
Galkaraduwa, (4) Wahalamuni
Arachchilage Kiriya, all of Kohana in
Rekopattu korale. Respondents.

THIS matter coming on for disposal before C. S. Vaughan, Esq., District Judge of Kurunegala, on September 20, 1909, in the presence of Mr. W. de Silva, Proctor, on the part of the petitioner above-named; and the affidavit of the said petitioner dated September 8, 1909, and petition dated September 16, 1909, having been read:

It is ordered that the said petitioner be and he is hereby declared entitled, as the eldest son of the above-named deceased, to administer the estate of the said deceased, and that letters of administration do issue to him accordingly, unless the respondents above-named or any other person or persons interested shall, on or before November 1, 1909, show sufficient cause to the satisfaction of this court to the contrary.

C. S. VAUGHAN,
District Judge.

September 20, 1909.

In the District Court of Chilaw.

Order Nisi.

No. 817. In the Matter of the Last Will and
Testament of the late Senarat Kalu
Arachchirala alias Jayalat Kalu
Arachchilage Velun Appuhamy,
Peace Officer of Naluatchimulla.

THIS matter coming on for disposal before T. W. Roberts, Esq., District Judge, Chilaw, on

September 30, 1909, in the presence of the petitioner Rajapaksa Mudiyansele Manuelhamy; and after reading her affidavit dated September 29, 1909, and recording the evidence of the witnesses to the will: It is ordered that probate of the estate of the deceased do issue to the petitioner who is named the sole heir and executrix in the will, unless any person interested shall, on or before October 29, 1909, show sufficient cause to the contrary to the satisfaction of this court.

T. W. ROBERTS,
District Judge.

September 30, 1909.

In the District Court of Chilaw.

Order Nisi.

No. 813. In the Matter of the Estate of the
late Hitihamy Appuhamyillage Dcn
Jeramias Appuhamy of Ban-
deruppuwa.

Gajanayake Mudalige Dona Elizabeth
hamy of Bandiruppuwa Petitioner.

And

(1) Maria Nona, (2) Euginahamy, and
(3) Luvy Nona, and (4) Hitihamy
Appuhamyillage Juanahamy, all of
Bandiruppuwa.

THIS matter coming on for disposal before T. W. Roberts, Esq., District Judge of Chilaw, on September 14, 1909, in the presence of petitioner; and after reading her affidavit dated September 14, 1909: It is ordered that the 4th respondent be appointed guardian *ad litem* over the 1st, 2nd, and 3rd respondents, and that letters of administration to the estate of the deceased do issue to petitioner, as widow, unless any person interested shall, on or before October 29, 1909, show sufficient cause to the contrary to the satisfaction of this court.

T. W. ROBERTS,
District Judge.

Chilaw, October 7, 1909.

In the District Court of Kegalla.

Order Nisi.

Testamentary In the Matter of the Intestate Estate
Jurisdiction. of Suppaiya David, deceased.
No. 279.

The Secretary of the District Court of
Kegalla Petitioner.

Vs.

(1) Yagamma of Indurana, (2) Doresamy
of Colombo, (3) Sandana of Dikoya. Respondents.

THIS action coming on for disposal before E. Sueter, Esq., District Judge of Kegalla, on September 14, 1909, in the presence of Mr. J. P. Samarasingha, Proctor, for petitioner; and his petition and affidavit of Suwaris Appuhamy dated September 13, 1909, having been duly read:

It is ordered and declared that the petitioner as the Secretary of the District Court is entitled to have letters of administration for the estate of the above-named deceased, and that the same be issued to him accordingly, unless the above-named respondents or any other person interested shall, on or before October 20, 1909, show sufficient cause to the satisfaction of this court to the contrary.

E. SUETER,
District Judge.

October 8, 1909.

NOTICES OF INSOLVENCY.

In the District Court of Colombo.

No. 2,363. In the matter of the insolvency of Ana Vana Gnawanna Sembugam Pillai of Keyzer street in the Pettah, Colombo.

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

By order of court,

D. M. JANSZ,

Colombo, October 12, 1909. Secretary.

In the District Court of Colombo.

No. 2,388. In the matter of the insolvency of Sollamuttu Canthasamy of No. 24, Jampettah street in Colombo.

WHEREAS the above-named Sollamuttu Canthasamy has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by Myloopulle Saravanamuttu, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Sollamuttu Canthasamy insolvent accordingly; and that two public sittings of the court, to wit, on October 28, 1909, and on November 11, 1909, 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,

D. M. JANSZ,

Colombo, October 7, 1909. Secretary.

In the District Court of Colombo.

No. 2,389. In the matter of the insolvency of Harry Martin of No. 5, New Moor street, Colombo.

WHEREAS the above-named Harry Martin has filed a declaration of insolvency, and a petition for the sequestration of his estate has also been filed by the Mercantile Bank of India, Limited, under the Ordinance No. 7 of 1853: Notice is hereby given that the said court has adjudged the said Harry Martin insolvent accordingly; and that two public sittings of the court, to wit, on October 28, 1909, and on November 11, 1909, 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,

D. M. JANSZ,

Colombo, October 8, 1909. Secretary.

In the District Court of Colombo.

No. 2,390. In the matter of the insolvency of S. S. de Silva of Colombo, now of Hultsdorp jail.

WHEREAS the above-named S. S. de Silva has filed a declaration of insolvency, and a petition for the sequestration as insolvent of his own estate, under the Ordinance No. 7 of 1853, and it appears that he has been in actual custody within the walls of a prison for debt for more than 21 days: Notice is hereby given, that the said court has adjudged him an insolvent accordingly; and that two public sittings of the

Court, to wit, on November 11 and November 25, 1909, will take place for the 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,

D. M. JANSZ,

Colombo, October 8, 1909. Secretary.

In the District Court of Colombo.

No. 2,391. In the matter of the insolvency of Richard Francis Overlunde of Chekku street in Colombo.

WHEREAS the above-named Richard Francis Overlunde has filed a declaration of insolvency, and a petition for the sequestration as insolvent of his own estate, under the Ordinance No. 7 of 1853, and it appears that he has been in actual custody within the walls of a prison for debt for more than 21 days: Notice is hereby given that the said court has adjudged him an insolvent accordingly, and that two public sittings of the court, to wit, on November 11 and November 25, 1909, will take place for the 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,

D. M. JANSZ,

Colombo, October 12, 1909. Secretary.

In the District Court of Kalutara.

No. 130. In the matter of the insolvency of Mohamado Lebbe Abdulla of Miripenne in Alutgama.

NOTICE is hereby given that a meeting of the creditors of the above-named insolvent in the above matter will take place at the sitting of this court on October 21, 1909, for proof of claims.

By order of court,

WM. DE SILVA,

Kalutara, October 6, 1909. Secretary.

In the District Court of Kalutara.

No. 131. In the matter of the insolvency of Wamakuwattawaduge James Peter Fernando of Horetuduwa in Panadura.

NOTICE is hereby given that the sitting of this court in the above matter is adjourned to November 5, 1909, for assignee's report.

By order of court,

WM. DE SILVA,

Kalutara, October 8, 1909. Secretary.

In the District Court of Galle.

No. 382. In the matter of the insolvency of M. H. Abdul Careem of Galle.

NOTICE is hereby given that the examination of the above-named insolvent will take place at the sitting of this court on October 26, 1909.

By order of court,

V. R. MOLDRICH,

Galle, October 6, 1909. Secretary.

NOTICES OF FISCALS' SALES.

Western Province.

In the Court of Requests of Colombo.

P. R. N. K. R. Nallacarappen Chetty of
Sea street, Colombo Plaintiff.
No. 15,198. Vs.

(1) D. Thamanis Fernando, (2) Welmina
Fernando, (3) H. S. Fernando, all of
Wellawatta in Colombo Defendants.

NOTICE is hereby given that on Friday, November 19, 1909, will be sold by public auction at the respective premises the right, title, and interest of the said second defendant in the following property for the recovery of the sum of Rs. 210.18, together with legal interest thereon from July 10, 1909, till payment in full and costs Rs. 28.25, viz. :—

At 3.30 P.M.

An undivided $\frac{1}{4}$ part of a portion of Mahawellawatta and of all the appurtenances thereof, situated at Wellawatta in the Pallo pattu of Salpiti korale; and bounded on the north by the dewata path, on the east by the high road, on the south by Mahawellawatta, and on the west by the seashore; containing in extent 4 acres more or less.

At 4 P.M.

(2) An undivided $\frac{1}{4}$ part of Nugagahawatta and of the buildings standing thereon, situated at Wellawatta aforesaid; and bounded on the north by Polaciawatta and another land, on the east by the canal, on the south by the lands belonging to Manuel Fernando and others, and on the west by the high road; containing in extent 4 acres more or less.

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

In the District Court of Colombo.

Malavige Elias Perera Seneviratne of
Kurunegala Plaintiff.
No. 26,402. Vs.

(1) Thomas Henry Weeratunga, (2)
Dona Agida Weeratunga, both of
Florence Villa, Pickering's road,
Kotahena, Colombo Defendants.

NOTICE is hereby given that on Friday, November 19, 1909, at 3.30 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said defendants in the following property for the recovery of the sum of Rs. 886.75, with interest thereon at 9 per cent. per annum from February 22, 1908, till payment in full and costs of this action, less Rs. 100, viz. :—

All that land and premises bearing assessment No. 7-11, situated at Kopiaiwatta in Wolfendahl, within the Municipality of Colombo; bounded on the north by premises bearing assessment No. 63, east by premises bearing assessment No. 51-64 of Sinniah Pulle, south by premises bearing assessment Nos. 16, 40, 41, and lane, and west by premises bearing assessment No. 5 of E. W. Jayawardene and No. 9 of Hindu temple; containing in extent 2 roods and 1 perch more or less.

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

In the District Court of Colombo.

Frederick Dornhorst of Colombo and
presently in England Plaintiff.
No. 26,731. Vs.

George Alexander Dharmaratna of
Moratuwa Defendant.

NOTICE is hereby given that on Tuesday, November 23, 1909, at 4 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. 2,894, with interest on Rs. 2,000 at 8 per cent. per annum from May 4, 1908, till July 17, 1908, and thereafter on the aggregate amount at 9 per cent. per annum till payment in full and costs of suit, viz. :—

All those two defined and contiguous portions of land marked 3 and 4 in the figure of survey attached to the title deeds thereof and also the owita land adjoining portion 4 and to the south thereof with all the buildings and plantations thereon and which three portions of land now form one property and are situated at Rawatawatta, Moratuwa, in the Pallo pattu of Salpiti korale; and are bounded on the north by the land of Hewatonsekegama Siman Fernando and a minor road, on the east by the property of Tamby Baas and the owita land of William Alexander Dharmaratne, on the south by garden belonging to the estate of the late Mututantrige Bastian Coore and the owita land of Robert Alexander Dharmaratna, and on the west by the gardens of William Alexander Dharmaratna, David Alexander Dharmaratna, and the owita land of Robert Alexander Dharmaratna; containing in extent 2 acres 1 and $\frac{71}{100}$ square perches, and all the estate, right, title, interest, claim, and demand whatsoever of the defendant into, upon, or out of the same.

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

In the District Court of Colombo.

Henry Walthew of Colombo and William
Howard Maxwell Davis, trustees of
the marriage settlement of Lydia
Georgiana Davis (nee Hall), and William
Henry Davis Plaintiffs.
No. 28,019. Vs.

Nayna Ana Ahamadu Pulle Marikar of
Rakwana, in the District of Ratnapura,
(2) Uduma Lebbe Marikar Assen Lebbe
Marikar of Union Place, Slave Island,
Colombo Defendants.

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

All that $\frac{1}{4}$ part of a garden, with the buildings standing thereon, now bearing assessment No. 36, situate,

at Union place in Slave Island, within the Municipality of Colombo; bounded on the north by the garden of Singho Appu, and now of James Roberu Jayatunga and another, on the east by a portion of this garden belonging to Ibrahim Constable Assen Lebbe, on the south by a lane, and on the west by the other portion of this garden belonging to Nona Muttu, now of Yoosuf Jummat; containing in extent $11\frac{1}{2}$ square perches according to the figure of survey thereof, dated September 16, 1889, made by J. A. Zybrands, Surveyor, and all the right, title, and interest and claim whatsoever of the first defendant in, to, upon, or out of the said premises.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 13, 1909.

In the District Court of Colombo.

The Hon. Mr. Fredrick Charles Lóos of
Colombo Plaintiff.
No. 28,669. Vs.

(1) Hagera Umma and her husband (2)
Mahamado Ismail Abdul Rahiman
Mudaliyar, both of Temple road in
Colombo Defendants.

NOTICE is hereby given that on Thursday, November 18, 1909, will be sold by public auction at the respective premises the following property specially and primarily mortgaged by bond No. 58, dated August 24, 1907, and declared bound and executable under the decree entered in the above action for the recovery of the sum of Rs. 14,368.41, together with interest thereon at 9 per cent. per annum from April 6, 1909, till payment in full and costs of suit Rs. 297.60, viz. :—

At 3 P.M.

All that allotment of land with the buildings standing thereon bearing assessment No. 4, situated at Union place, Slave Island, within the Municipality of Colombo, and described in title deed as all that part of the lot B of the Maradana cinnamon gardens, with the houses constructed thereon, situated at Maradana, within the Municipality of Colombo aforesaid; bounded on the north by the other part of lot B, on the east by the other part of the same garden of Segoe Lebbe Cassie Lebbe Marikar, on the south by the high road seventy feet wide, and on the west by the other part of the same garden of Segoe Lebbe Sinne Lebbe; containing in extent 1 rood and $10\frac{32}{100}$ perches.

At 4 P.M.

2. All that houses and premises bearing assessment No. 154, formerly No. 143, situated at Second Division, Maradana, within the said Municipality of Colombo District; and bounded on the north by the other half of the house and garden purchased by Ibrahim Lebbe Neyana Lebbe, on the east by the garden of Oduma Lebbe Isboe Lebbe, on the south by the garden of Wapoo Marikar Hadjar, and on the west by the high road to Cotta; containing in extent $8\frac{71}{100}$ square perches together with all the other buildings and plantations now standing thereon, and together with all the rights, privileges, easements, servitudes, and appurtenances whatsoever to the said premises belonging or usually held, occupied, used, or enjoyed therewith, and all the estate, right, title, interest, property, claim, and demand whatsoever of the defendants in, to, out of, or upon the same.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 13, 1909.

In the District Court of Colombo.

P. R. N. K. R. Nallacarappen Chetty of
Sea street, Colombo Plaintiff.
No. 29,313. Vs.

(1) D. Thamanis Fernando, (2) Welmina
Fernando, (3) D. J. Fernando, (4)
H. J. Fernando, all of Wellawatta Defendants.

NOTICE is hereby given that on Friday, November 19, 1909, will be sold by public auction at the respective premises the right, title, and interest of the said second defendant in the following property for the recovery of the sum of Rs. 469.26, with interest at 9 per cent. per annum on Rs. 450 from July 7, 1909, till payment in full and costs of this action Rs. 95, viz. :—

At 4.30 P.M.

(1) An undivided $\frac{1}{4}$ part of a portion of Mahawella-watta and of all the appurtenances thereof, situated at Wellawatta in the Pallo pattu of Salpiti korale; and bounded on the north by Dewata path, on the east by the high road, on the south by Mahawellawatta, and on the west by the seashore; containing in extent 4 acres more or less.

At 5 P.M.

(2) An undivided $\frac{1}{4}$ part of Nugagahawatta and of the buildings standing thereon, situated at Wellawatta aforesaid; and bounded on the north by Polaciawatta and another land, on the east by the canal, on the south by the lands belonging to Manuel Fernando and others, and on the west by the high road; containing in extent 4 acres more or less.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 13, 1909.

In the District Court of Colombo.

V. Sangara Narayana Mudaliyar of
Maliban street, Pettah, Colombo Plaintiff.
No. 29,139. Vs.

Austin A. Dassanayake, trading as Austin
Dassanayake & Co., at No. 14, Baillie
street in Fort, Colombo Defendant.

NOTICE is hereby given that on Thursday, November 11, 1909, at 3.30 o'clock in the afternoon, will be sold by public auction at No. 116, Modera street, Colombo, the following property of the defendant for the recovery of the sum of Rs. 1,246.59, with interest thereon at 9 per cent. per annum from June 3, 1909, till payment in full and costs of suit, viz. :—

Four cargo boats bearing Nos. 282, 283, 284, and 285.

E. ONDATJE,
Deputy Fiscal.

Fiscal's Office,
Colombo, October 13, 1909.

In the District Court of Kalutara.

W. B. Eusebias Fernando of Katu-
kurunda Plaintiff.
No. 3,995. Vs.

(1) Abubakkar Lebbe alias Idroos Lebbe
Usubu Lebbe and wife (2) Asiyath
Umma alias Pathuma Umma, both of
Deenagoda in Beruwala Defendants.

NOTICE is hereby given that on Friday, November 12, 1909, commencing at 11 o'clock in the forenoon, will be sold by public auction at the

respective premises the following property mortgaged by defendant and declared bound and executable by the decree entered in the above case, for the recovery of Rs. 2,459.75, with further interest thereon at 9 per cent. per annum from March 12, 1909, till payment in full, to wit:—

1. Boundaries to the portion of Deenagodawatta situated at Deenagoda of the extent about 3 roods are on the north the portion of Deenagodawatta wherein Idroos Lebbe Marikar Cassim Lebbe Marikar resides, on the east the portion of Deenagodawatta wherein Aya Lebbe Meera Lebbe Marikar resides, on the south Koratoppuwewatta, and on the west Karalanpitiyewatta, within these boundaries exclusive of 11 cubits along the road (Paramunaten) from the direction of the eastern boundary and the planter's $\frac{1}{2}$ share from the 10 coconut trees of the 2nd plantation standing on the remaining soil; an undivided $\frac{3}{4}$ parts of the remaining trees and of the soil, the new big tiled house built with stones standing thereon, the undivided $\frac{1}{4}$ share of the big tiled house standing to the east of the aforesaid house and of the site thereof.

2. Boundaries to the land called Boralugodawatta situated at Deenagoda, in extent about 5 acres are on the north Dondigodawatta and a field, on the east Boralugodawatta belonging to Moor people, on the south Nekatiwatta, and on the west Dondigodawatta within these boundaries (exclusive of the planter's share from a jak tree and some other trees) an undivided $\frac{1}{2}$ share of the remaining trees and of the soil.

3. Boundaries to Ktttiyangodawatta, situated at Mahagoda in Beruwalbadde; containing in extent about $1\frac{1}{2}$ acre are on the north and south the two portions of this land, on the east the old high road, and on the west Ambagahawatta within these boundaries an undivided $\frac{1}{2}$ share of the trees and of the soil and of the tiled house thereon.

4. Boundaries to Paragahagoipola, situated at Walatara (Panwila) in Beruwalbadde; containing in extent 2 acres 2 roods and 39 perches are on the north Kundamullekumbura claimed by D. A. Alwis, on the east Paragahagoipola belonging to Crown, on the south Pansalgoda belonging to Crown, and on the west Pansalagodakela within these boundaries the entire soil and all things thereon.

B. P. J. GOMES,
Deputy Fiscal.

Deputy Fiscal's Office,
Kalutara, October 12, 1909.

Central Province.

In the Court of Requests of Kandy.

Vena Kana Nana Mana Nawanna Ramen
Chetty of Kandy Plaintiff.
No. 4,501. Vs.

(1) H. D. C. Perera of Ampitia, (2)
B. Joseph Mendis, tea-maker of
Ratnagala estate, Halgran-oya Defendants.

NOTICE is hereby given that on November 11, 1909, commencing at 12 noon, will be sold by public auction at the premises, the right, title, and interest of the said 2nd defendant in and to the following land, to wit, the field called Badahelayakumbura, now watta, of about 8 acres in extent, situate at Nugaliadde in Gandahe korale of Lower

Hewaheta; bounded on the east by kandura and road leading to Kirimetiya estate, south by kandura boundary of Kirimetiya estate and Crown land, west by boundary of Embalamane estate, and on the north by the boundary of Moragolle and property belonging to Hendrick Kankaname and Podi Singho.

Amount of writ Rs. 230.75 and interest.

A. V. WOUTERSZ,
Deputy Fiscal.

Fiscal's Office,
Kandy, October 13, 1909.

In the Court of Requests of Matale.

K. P. R. M. A. Sabapathy Chetty of
Matale Plaintiff.

No. 8,214. Vs.

Kalimuttu Kangany of Aluwihare in
Matale Surety.

NOTICE is hereby given that on November 8, 1909, at 12 o'clock noon, will be sold by public auction at the spot the right, title, and interest of the said surety (Kalimuttu Kangany) in the following property, viz:—

All those two allotments of land called Bogasdekeyayewatta and Ehalagahamulayayewatta adjoining each other of about three acres in extent with the buildings and plantations standing thereon, situate at Aluwihare in Gampahasiya pattuwa of Matale; and bounded on the east by Nikakotuwa estate, south by fence of Welikotuwewatta, west by the fence of the property of Dona Sara Hamine, Gangalagedara Dingiri Banda, and Bandara Menika, and on the north by Kanangamuwa road.

Amount of writ Rs. 288.91.

E. T. MILLINGTON,
Deputy Fiscal.

Fiscal's Office,
Kandy, October 13, 1909.

In the District Court of Colombo.

(1) Bala Kissan Daas, (2) Dwarka Daas,
and (3) Dulechund, all of Bickmeer, in
Rajaputana in India Plaintiffs.

No. 28,050. Vs.

Carimjee Jafferee of the Pettah in
Colombo Defendant.

NOTICE is hereby given that on November 10, 1909, commencing at 12 o'clock noon, will be sold by public auction at the premises, the right, title, and interest of the said defendant in and to the following property, viz:—

All that bungalow and premises called and known as Jafferjee Villa, situate at Nuwara Eliya; and bounded on the east by the limit of the land belonging to Mahamadeen, tailor, on the north by Crown land, on the west by the limit of the land belonging to E. G. Adamale, and on the south by high road.

Amount of writ, Rs. 6,083 and interest.

A. V. WOUTERSZ.,
Deputy Fiscal.

Fiscal's Office,
Kandy, October 13, 1909.

Northern Province.

In the District Court of Jaffna.

Ponniah Kandasamy Cheddy of Point Pedro Plaintiff.
No. 6,396. Vs.

Sarathampal, daughter of Kulanthai-veluppillai of Point Pedro Defendant.

NOTICE is hereby given that on Wednesday, November 10, 1909, at 10 o'clock in the forenoon, will be sold by public auction at the spot the following property hypothecated to the plaintiff and decreed to be sold by decree entered in the above action for the recovery of Rs. 994, with interest on Rs. 750 at the rate of 16 per cent. per annum from December 29, 1908, until payment in full and costs of suit being Rs. 134.36 and charges, viz. :—

A divided $\frac{1}{2}$ share on the south of the southern $\frac{3}{4}$ share of 13 $\frac{1}{2}$ lachams of varagu culture of a piece of land situated at Point Pedro Singapakutevankurichchi called Thenkankinattady; containing or reputed to contain in extent 26 $\frac{7}{8}$ lachams of varagu culture, Thenkankinattady, containing or reputed to contain in extent 83 $\frac{7}{8}$ lachams of varagu culture; the said $\frac{1}{2}$ share with huts, coconut trees, and well is bounded or reputed to be bounded on the east by channel, north by the property of Konattaipillai, west by the property of Sarathampal, and on the south by road.

Fiscal's Office, V. THAMBIPILLAI,
Jaffna, October 6, 1909. Deputy Fiscal.

Southern Province.

In the District Court of Colombo.

Saranelis de Silva Gunasekera of Maradana and another Plaintiffs.
No. 27,993. Vs.

Edward Denister Perera Abeyewardena of Galle Defendant.

NOTICE is hereby given that on Wednesday, November 10, 1909, at 3 o'clock in the afternoon, will be sold by public auction at the spot the right, title, and interest of the said defendant in the following property, viz. :—

An undivided $\frac{1}{2}$ of all that and those the estate, plantations, and premises called and known as Ratmehera estate, situate in the District of Galle, and comprising allotments of land, to wit. :—

1. All that defined part of the land called and known as Ratmehera estate, situate and lying in the villages Gonapinuwala and Alutwala, containing in extent—high and low lands, exclusive of the field No. 7,512—547 acres 2 roods and 13 perches.

2. All that allotment of land called Waduduwa-addera, situate at Gonapinuwala, in extent 15 acres 3 roods and 5 perches.

Writ amount, Rs. 15,995 with interest thereon at 12 per cent. per annum from November 20, 1908, till February 19, 1909, and thereafter on the aggregate amount of the decree at 9 per cent. per annum and costs.

Fiscal's Office, C. T. LEMBRUGGEN,
Galle, October 13, 1909. • for Fiscal.

North-Western Province.

In the District Court of Puttalam.

Mohiyadinwawa Marakar Hydras Lebbe Marakar of Thely in Akkarai pattu Plaintiff.
No. 2,081. Vs.

Vinton Brito Paulickpulle of Puttalam Defendant.

NOTICE is hereby given that on Wednesday, November 3, 1909, at 12 o'clock noon, will be sold by public auction at the premises the right, title, and interest of the said defendant in the following property, viz. :—

Ottuveedu Valavu Keeny (tiled house and compound) containing in extent 37 perches, situate at the Chetty street of the town of Puttalam; and bounded on the north by the burial ground belonging to the mosque, on the east by Chetty street, on the south by lane, and on the west by the land belonging to T. M. Seka Markar, the above land is mortgaged by the defendant upon bond No. 1,173 dated November 28, 1906, and attested by Mr. J. W. P. Senathi Raja of Puttalam, Notary Public.

Amount of writ Rs. 1,738.94 and interest.

J. ARTHUR DE SILVA,
Deputy Fiscal's Office, Deputy Fiscal.
Puttalam, October 8, 1909.

In the District Court of Chilaw.

H. Don Abraham Appuhamy of Weerahena Plaintiff.
No. 3,563. Vs.

H. Don Hendrick Appuhamy of Weerahena Defendant.

NOTICE is hereby given that on Saturday, November 13, 1909, at 1 o'clock in the afternoon, will be sold by public auction at the premises the right, title, and interest of the said plaintiff in the following property, viz. :—

The land called Sembukkuliawatta belonging to the plaintiff of about 6 acres in extent, situated at Weerahena in Medapalata Pitigal Korale Central in the District of Chilaw.

Amount to be levied, Rs. 64.32 $\frac{1}{2}$ and poundage.

A. V. HERAT,
Deputy Fiscal's Office, Deputy Fiscal.
Chilaw, October 12, 1909.

DISTRICT AND MINOR COURTS NOTICES.

NOTICE is hereby given that a suit has been instituted in the Court of Requests of Urugala by ninety-three coolies, late of Poodalgoda estate, Rangala, against the proprietors thereof, under the Ordinance No. 13 of 1899, for the recovery of their wages amounting to Rs. 1,250.

October 7, 1909.

C. RASANAYAGAM,
Chief Clerk.

Sale of Properties under Section 60 (6) of the Criminal Procedure Code.

Police Court, Kandy, No. 15,742.

NOTICE is hereby given that on Wednesday, December 8, 1909, at 1 o'clock in the afternoon, the Hon. the Government Agent for the Central Province will put up to public auction, at his office in Kandy, the under-mentioned property of Peelicumburegedere Sandera of Alagalla, accused in Police Court, Kandy; Case No. 15,742, who absconded, which property was attached on September 25, 1908, under the Order of Attachment issued in the said case.

Colonial Secretary's Office,
Colombo, October 6, 1909.

By His Excellency's command,

H. L. CRAWFORD,
Acting Colonial Secretary.

PROPERTY REFERRED TO.

A piece of land called Kandapeelicumburegederewatta situated at Alagalla, in Tumpane of the Kandy District, Central Province, in extent 4 lahas, and bounded as follows:—

North, field called Kandetakumbura belonging to Kuda Duraya; east, ela; south, the road leading to Kudugala estate; west, land belonging to Sirmala called Kandapeelikumburegederewatta.

Police Court, Kandy, No. 10,637.

NOTICE is hereby given that on Tuesday, December 14, 1909, at 1 o'clock in the afternoon, the Hon. the Government Agent for the Central Province will put up to public auction, at his office in Kandy, the property specified in the annexed schedule of Menikku Badage Appu Sinno, accused in Police Court, Kandy, Case No. 10,637, who has absconded, which property was attached on October 30, 1908, under the Order of Attachment issued in the said case.

Colonial Secretary's Office,
Colombo, October 6, 1909.

By His Excellency's command,

H. L. CRAWFORD,
Acting Colonial Secretary.

SCHEDULE.

Situation.—Gunnapana.

No.	Name of Land.	Boundaries.	Extent.
1	Palliawelakumbura	North, high road; east, the limit of Patti Muhandiramalagedara Moona Habibu Mahammadu's field; south, Balatota-ela; west, Rawan-oya and the limit of Galagawa Vidanelagedara Noohoo Lebbe's field	1/10 of 1½ acre
2	Wauda-angekumbura	North, the ella of Asana's garden; east, the limit of Miskin late Arachchi's field; south, Kudugawatta; west, the fence of Galagawakumbura	1/10 of 1½ acre
3	Ogalapitamilalehena	North, the fence of the chena belonging to Hapugastenne Pattire Muhandiramalagedara Segu Mohideen and another; east, the fence of Miskin late Arachchi's chena; south, Wauda-angekumbura; west, the fence of Asanagewatta	1/10 of 1 rood
4	Wauda-angekumbura	North, the bank of Major Pain's estate; east, the fence of Passawatta; south, the ella of Wagasmuduhena; west, the limit of Miskin late Arachchi's field	1/10 of 1 acre
5	Wagasmuduhena	North, Wauda-angekumbura; east, Pussawatta and Major Pain's estate; south, Batagallewatta and the fence of Watuyaya; west, the fence of Kudugawatta	1/10 of 6 acres

Situation.—Polgolle.

6	Delgahakumbura	North, below the ella of Doragamuwedawatta; east, the limit of Noohoo Lebbe's field; south, below the bank of Katugastota estate; west, the limit of Mammakader Lebbe's field	1/10 of ½ acre
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Situation.—Polgallewatta in Gunnapana.

7	Walawwe Kotuwabodawatta Polkotuwewatta	North, the fence of Atuwagawawatta; east the fence of Egodagedarawatta and the fence of Habibu Lebbe's garden; south, Balatota-ela; west, the fence of Godamadittawatta and the ella of Eliya-angakumbura	1/10 of 8 acres
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Situation.—Napana.			
No.	Name of Land.	Boundaries.	Extent.
8	Tumpokunekumbura	North, high road; east, the limit of the field belonging to Mudahhami Arachehi of Napana and high road; south, the fence of Tumpokunehena; west, the fence of Tumpokunehena	1/10 of $\frac{1}{2}$ acre
9	The portion of land lying on one side of Tumpokune road	North, the fence of Menika's garden and the fence of Mahamadunewatta; east, Abraham's garden and the fence of Sinno Vedarala's garden; south, high road; west, Gansabhawa road	1/10 of 3 acres
10	The portion of land lying on the other side of the road of Tumpokunehena	North, high road; east, Tumpokunekumbura; south, the fence of Lewalagedarawatta; west, Gansabhawa road and the fence of school garden	1/10 of 2 acre

IN terms of section 6 of Ordinance No. 12 of 1894, notice is hereby given that the Court of Requests case from the year 1852 to 1899 will, three months hence from this date hereof, be destroyed, unless any person interested in any record, personally or by Proctor, or by duly authenticated petition, claim upon good cause shown that such record may not be destroyed.

Court of Requests,
Batticaloa, October 9, 1909.

W. R. B. SANDERS,
Commissioner.