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EXTRAORDINARY.

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Part II.—Legal and Judicial.

Separate paging is given to each Part, in order that it may be filed separately.

DRAFT ORDINANCES.

MINUTE.

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

An Ordinance to further amend “ The Stamp Ordinance, 1909.”

Preamble.

WHEREAS it is expedient further to amend “ The Stamp Ordinance, 1909 ” : 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 Stamp (Amendment) Ordinance, No. of 1917.”

Repeal of sub-section (24) of section 3.

2 Sub-section (24) of section 3 of the principal Ordinance is hereby repealed, the subsequent sub-sections being re-numbered accordingly.

- Amendment of section 4. **3** Section 4 of the principal Ordinance shall be amended as follows :
- (1) In line 2 of section 4, after the words "the following instruments," there shall be added the words "and documents."
- (2) After the end of sub-section (a) and in continuation thereof, the following words shall be added : "and every document mentioned in parts II., III., IV., and V. of that schedule which, not having been previously executed, issued, presented, made, or filed, is executed, issued, presented, made, or filed in Ceylon."
- Amendment of paragraphs (i), (ii), (iii.) of section 5 (1) (c) of the principal Ordinance. **4** In paragraphs (i.), (ii.), (iii.) of section 5 (1) (c) of the principal Ordinance, for the words "five cents" there shall be substituted the words "fifty cents."
- Amendment of paragraph (a) of section 28 of the principal Ordinance. **5** In section 28, paragraph (a), of the principal Ordinance, the word "settlement" shall be deleted.
- Amendment of proviso (c) of section 31 (3), section 35, proviso (a) of section 36, section 41 (1), section 43, and section 49 of the principal Ordinance. **6** In proviso (c) of section 31 (3), section 35, proviso (a) of section 36, section 41 (1), section 43, and section 49 of the principal Ordinance, for the words "five cents" there shall be substituted the words "six cents."
- Substitution of new schedule B. **7** For schedule B of the principal Ordinance the following schedule shall be substituted :

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 6
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.

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

Exemptions from the preceding and all other Stamp Duties.

Agreement or covenant secured by a mortgage contained in the same instrument therewith, such instrument being duly stamped as a mortgage.

Memorandum or agreement for the hire of any labourer, artificer, manufacturer, or menial servant.

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

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

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

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

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

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
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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) whereby any person shall become bound for the residue of the term for which he originally contracted in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event	10 0
10 ASSIGNMENT.—See Transfer or Assignment.	
11 AWARD.—Other than that made in any cause	10 0

	<i>Duty.</i>
	Rs. c.
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 6
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
<i>Exemptions.</i>	
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 50
Over Rs. 100 do. Rs. 200	1 0
Over Rs. 200 do. Rs. 300	1 50
Over Rs. 300 do. Rs. 400	2 0
Over Rs. 400 do. Rs. 500	2 50
Over Rs. 500 do. Rs. 1,000	5 0
Every further Rs. 500 or part thereof	2 50
(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.

	<i>Duty.</i>
	Rs. c.
Bonds or mortgages given by any Government officer, or his sureties, for the due execution of his office.	
Bonds or mortgages of indemnity given to Fiscals or their Deputies, or officers in the execution of their duty.	
Bonds or mortgages given to any officer of Customs in his official capacity.	
(i) Bond, bottomry, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a bond 15 (a) for the same amount.	
16 BROKER'S NOTE, each copy	0 6
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 6
<i>Exemptions from the preceding Stamp Duty.</i>	
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.— <i>See</i> 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 50
Rs. 50 do. Rs. 100	1 0
Rs. 100 do. Rs. 200	2 0
Rs. 200 do. Rs. 300	3 0
Rs. 300 do. Rs. 400	4 0
Rs. 400 do. Rs. 500	5 0
Rs. 500 do. Rs. 1,000	10 0
Every further Rs. 500 or part thereof	5 0
(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 <i>a 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.	

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. c.
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	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 6
* 30 (a) GIFT or deed of gift of any property.—The same duty as on a conveyance or transfer (No. 22 (a)) for a pecuniary consideration equal to the value of the property as set forth in such instrument.	
(b) Gift or deed of gift in which a power of revocation is reserved to the donor, or in which the donee or some person authorized by law to represent the donee has not expressly signified his acceptance of the gift. Where the value of the property is under Rs. 2,500, a duty of 2½ per centum. Where the value of the property is Rs. 2,500 and over, a duty of 3 per centum.	
(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. Where the value of the property is under Rs. 2,500, a duty of 2½ per centum. Where the value of the property is Rs. 2,500 and over, a duty of 3 per centum.	
31 LEASE or agreement for lease of any property.—The same duty and conditions as to calculation of duty as on a bond, or mortgage of property, for the same amount as the aggregate rent payable for the whole term comprised in the lease; provided that the duty shall not exceed that on a lease for seven years, and provided that the lease does not contain a mortgage of property, in which case the mortgage shall be chargeable as a separate instrument.	
32 LEASE executed in pursuance of a duly stamped agreement for the same on production of such agreement to the Commissioner of Stamps	1 0
33 LEASE, surrender of:	
(1) When the duty with which the lease is chargeable does not exceed Rs. 10, the duty with which the lease is chargeable.	
(2) In any other case	10 0
34 LETTER OR POWER OF ATTORNEY for the purpose of appointing a proxy to vote at a meeting	0 6
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
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

	<i>Duty.</i>
	Rs. c.
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 6

Exemptions.

Receipt given for money or securities for money deposited in the hands of any banker to be accounted for. Provided that the same is not expressed to be received of, or by the hands of, any other than the person to whom the same is to be accounted for. Provided also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of or in any incorporated company or other body corporate or such proposed or intended company or body, or in respect of a debenture being a marketable security.

Receipt endorsed on or contained in any instrument duly stamped, or exempted under the proviso to section 4 (instruments executed on behalf of Government), acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest, or annuity, or other periodical payment thereby secured.

Receipts given for the return of any duties of Customs.

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

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

Receipts or discharges for pay or allowances given by officers and soldiers of His Majesty's forces for the time being stationed in this Colony.

48 RESPONDENTIA BOND.—Any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.—The same duty as on a bond for the amount of the loan secured.	
49 SHARE CERTIFICATE.—On each Rs. 100 of the face value of the shares, scrip, stock, or debenture stock to which the certificate relates	0 50

Exemptions.

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

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

50 SHIPPING ORDER for the conveyance of goods on board of any vessel	0 6
51 STAMP VENDORS.—License to sell stamps for the calendar year or any portion thereof	10 0
52 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.	
53 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.

IN THE SUPREME COURT.		Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.	Class 7.	Class 8.	Class 9.	
<i>In Civil Proceedings.</i>		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.		
Every appointment of proctor.—Affidavit.—Petition of review preparatory to appeal to the King in Council.—Bond of security in appeal to the King in Council, or other bond or recognizance.—Certificate in appeal to the King in Council.—Petition to the King in Council.—Copy, certified, of any deposition, document, or other matter of record.—Judgment, decree, or order.—Exemplification under the seal of court of any record or other proceedings therein.—Exhibit of every document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.—Translation of any exhibit.—Summons.—Rule nisi or absolute.—Order of transfer.—Injunction.—Mandate or writ of <i>mandamus procedendo</i> and prohibition.—Bill of costs.		3 0	6 0	9 0	12 0	15 0	18 0	21 0	24 0		For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, in addition to the duties in Class 8, a further Rs. 3, after which no additional duty shall be leviable.

IN THE DISTRICT COURTS.		Class 1.	Class 2.	Class 3.	Class 4.	Class 5.	Class 6.
<i>In Civil Proceedings.</i>		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.	
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, order nisi, or interlocutory order without reference to number.—Copy of decree absolute or any other decree.—Notice of trial.—Writ of execution against property.—Warrant against person.—Commitment.—Writ of delivery of specific movables.—Writ of possession of immovables.—Warrant to seize property.—Certificate to judgment-debtor authorizing mortgage, &c.—Set of interrogatories.—Answer to interrogatories.—Petition of appeal.—Certificate in appeal.—Bill of costs.—Every affidavit or affirmation.—Commission to examine and all other commissions.—Every order of reference to arbitration.—Inventory.—Account, other than an account appended to and forming part of a plaint, answer, or other pleading.		1 80	3 60	6 0	9 0	12 0	For every additional Rs. 5,000 or fraction thereof up to Rs. 500,000, after which no additional duty shall be leviable, in addition to the duties in Class 5. Rs. c. 1 50
Every award.—Mandate of sequestration.—Warrant of arrest in mesne process.—Injunction.—Appointment of receiver.		4 80	9 60	18 0	24 0	30 0	3 0
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.		0 90	1 80	3 0	3 60	4 80	0 30
Bail bond or other bond or recognizance. The same duty as a mortgage bond for the same amount.							
<i>Claim Proceedings.</i>							
Claim to property seized or objection, Re. 1'20.							
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.							

IN THE COURTS OF REQUESTS.

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

In cases under
 Rs. 50, 60c.;
 in cases of
 Rs. 50 and
 upwards,
 Re. 1·20.

Provided that every exhibit in excess of ten in number shall be liable
 only to a duty of 12 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

Duty.
 Rs. c.
 0 60

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 1·2 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 1·2 per centum.
 Provided that 6 cents shall be payable for any fractional part of 1·2 per
 centum less than 6 cents.

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

Provided also that no Attorney-General, Solicitor-General, Crown
 Counsel, or other Government officer suing, or being sued, or intervening
 in any suit *virtute officii*, and no person duly admitted to sue, defend, or
 intervene as a pauper, shall be required to use any stamps in civil proceed-
 ings. But if judgment for costs shall be given in favour of such Attorney-
 General, Solicitor-General, Crown Counsel, or other Government officer,
 or such pauper, the value of such stamps as would have been used by
 him if he had not been allowed to proceed without using stamps, or the
 value of such part thereof as shall be decreed by the said judgment, shall
 be paid by the party against whom such judgment shall have been given,
 to the Commissioner of Stamps, or to the secretary of the District Court
 or clerk of the Court of Requests in which such suit shall have been
 decided for and on behalf of such Commissioner of Stamps; and in failure of
 payment the said court shall proceed to recover the same in the manner
 directed in section 85 of this Ordinance in regard to pauper suits.

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

Provided also, that in appeals to the Supreme Court the appellant shall
 deliver to the secretary of the District Court or clerk of the Court of
 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. 6, and every account filed
 thereunder shall bear a stamp of Rs. 3, 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

12 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

6 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.

Duty.
Rs. c.

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 proceedings 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 30

For every summons to a defendant or witness on such complaint or charge 0 18

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

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

PART III.

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

	Class 1.	Class 2.	Class 3.	Class 4.
	Under Rs. 2,500	Rs. 2,500 and under Rs. 5,000	Rs. 5,000 to and including Rs. 10,000	Above Rs. 10,000.
	Rs. c.	Rs. c.	Rs. c.	
Every appointment of proctor.—Every pleading other than a petition or application.—Every notice, citation, or supplemental citation.—Copy of decree nisi, order nisi, or interlocutory order without reference to number.—Copy of decree absolute or any other decree.—Bill of costs.—Every affidavit or affirmation attached to inventories or intermediate or final accounts.—Caveat.—Oath of office of executor or administrator.—Letters <i>ad colligenda</i> .—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.—Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.	Free	6 0	12 0	For every additional Rs. 5,000 or fraction thereof, in addition to the duties in Class 3, Re. 1.20.
Summons to each witness.—Translation of each document.	Free	2 40	4 80	

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.

	<i>Duty.</i>
Every certified copy of any will or codicil, or extract therefrom, or of any document mentioned in this part of the schedule	Rs. e. 3 0

The duty on probate of a will or letters of administration, where the property and estate for or in respect of which such probate or letters of administration shall be granted, exclusive of what the deceased shall have been possessed of or entitled to as trustee for any other person or persons, and not beneficially, and exclusive also of the debts due by the deceased on mortgage or other notarial bonds, shall be	}	Under Rs. 1,000, none ;
		Rs. 1,000 and over but less than Rs. 2,500, 2½ per centum; Rs. 2,500 and upwards, 3 per centum on every Rs. 100 or fraction thereof.

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

PART IV.

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

	<i>Duty.</i>
	Rs. c.
In cases of Rs. 300 and under	0 42
In cases of Rs. 500 and under	0 60
In cases of Rs. 1,000 and under	0 90
In cases of Rs. 5,000 and under	1 20
In cases of Rs. 10,000 and under	1 80
In cases over Rs. 10,000	2 40

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
Cattle, licenses to shoot, under Ordinance No. 9 of 1876, section 14	2 50
Insolvent Estates—Ordinance No. 7 of 1853 :	
Every petition by a creditor for sequestration of an insolvent estate	30 0
Every declaration of insolvency	1 0
Every summons to debtor	1 0
Every bond with sureties	2 0
Every appointment of a proctor	1 0
Every proof of claim	1 0
Every account or report by assignee	2 50
Every petition of appeal	2 50
Proctors.— <i>See</i> Advocates.	

By His Excellency's command,

Colonial Secretary's Office,
Colombo, May 21, 1917.

R. E. STUBBS,
Colonial Secretary.

Statement of Objects and Reasons.

For Statement of Objects and Reasons, *vide* the statement attached to "The War Loan Ordinance, No. of 1917."

Attorney-General's Chambers,
Colombo, April 30, 1917.

G. S. SCHNEIDER,
Acting Attorney-General.

MINUTE.

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

An Ordinance to amend the Customs Ordinance, No. 17 of 1869, as amended by "The Customs Amendment Ordinance, No. 5 of 1914."

Preamble.

WHEREAS it is expedient further to amend the Customs Ordinance, No. 17 of 1869, as amended by "The Customs Amendment Ordinance, No. 5 of 1914," 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 Customs Amendment Ordinance, No. of 1917."

Substitution of new schedule B (import duties).

2 For schedule B of the principal Ordinance, which was substituted by section 8 of "The Customs Amendment Ordinance, No. 5 of 1914," the following schedule shall be substituted:

SCHEDULE B.

IMPORT DUTIES.

	Duty. Rs. c.
Arms and ammunition, viz. :—	
Fowling-pieces, carbines, and rifles, single-barrelled .. each	5 0
Fowling-pieces, carbines, and rifles, double-barrelled and revolving or magazine each	10 0
Gunpowder, fine per lb.	0 25
Gunpowder, coarse, for blasting (which is incapable of being passed through a No. 10 standard mesh) per lb.	0 8
Pistols, single-barrelled, but not magazine each	2 25
Pistols, double-barrelled, or magazine, or revolvers each	4 50
Shot per cwt.	0 75
Barley imported solely for brewing per cwt.	0 33
Beer, ale, porter, and all other malt liquors in wood per gallon	0 13
Do. do. in bottle per gallon	0 17
Castor oil per cwt.	1 20
Chillies per cwt.	1 25
Cloves per cwt.	1 25
Coffee per lb.	0 3
Coriander seed per cwt.	0 75
Cotton goods (including made up goods), for every Rs. 100 of the value thereof —	5 50
Cummin seed per cwt.	2 0
Cutch per cwt.	2 0
Dates per cwt.	0 70
Fennel seed per cwt.	1 25
Fish, dried or salted, roes, fins, skins, and blood, the produce of creatures living in the sea per cwt.	0 75
Fish, Maldivé (umbalakada) per cwt.	2 0
Flour, wheat per cwt.	1 0
Garlic per cwt.	0 75
Ghee per cwt.	3 0
Ginger, dry per cwt.	1 25
Imitation precious stones, i.e., artificial or reconstructed precious stones, either cut or uncut, including doublets, but not including imitation pearls and imitations in glass per carat	100 0
Kerosine oil, defined as in section 2 of Ordinance No. 26 of 1916 per gallon	0 30
Mace per cwt.	10 0
Matches, per gross of boxes containing in each box not more than 75 matches:—	
(a) Safety matches per gross	0 60
(b) Non-safety matches per gross	1 0
Mathe seed per cwt.	0 60
Metals:—	
All unwrought metals, including any unwrought alloy or amalgam, for every Rs. 100 of the value thereof —	2 50
Brass: blocks, bars, rods, wire, tubes, sheets, plates, ingots, and scraps per cwt.	3 0

	Duty. Rs. c.
Copper : blocks, bars, plates, rods, wire, tubes, sheets, ingots, and scraps	per cwt. 3 0
Iron, corrugated	per ton 7 0
Iron and steel galvanized goods of all descriptions, including tin tacks	per cwt. 0 75
Iron and steel not galvanized : chains, wire, rivets, screws, nails, tacks, washers, bolts, and nuts	per cwt. 0 63
Iron or steel not galvanized : sheets, plates, joists, girders, bars, angles, tees, channels, bulbs, and pigs, for every Rs. 100 of the value thereof	— 2 50
Iron, scrap, for every Rs. 100 of the value thereof	— 2 50
T and channel bars, angles, plates, sheets, and rolled joists, iron or steel, but not galvanized iron, for every Rs. 100 of the value thereof	— 2 50
Tin and zinc, in cake or slab, for every Rs. 100 of the value thereof	— 2 50
Steel, blister, for every Rs. 100 of the value thereof	— 2 50
Steel, cast, for every Rs. 100 of the value thereof	— 2 50
Zinc, perforated	per cwt. 3 0
Metal, yellow, plates, sheets, and ingots	per cwt. 3 0
Motor vehicles, other than motor lorries and other than vehicles which are imported under license given by or on behalf of the Governor, for every Rs. 100 of the value thereof	— 100 0
Oil, lubricating, other than castor oil	per gallon 0 10
Onions	per cwt. 0 20
Paddy	per cwt. 0 33
Pepper, long	per cwt. 3 0
Pepper, whole	per cwt. 1 50
Perfumed spirits and bay rum	per gallon 8 0
Perfumery, including toilet soap, powder, and other scented preparations which do not contain spirit, for every Rs. 100 of the value thereof	— 10 0
Poonac	per cwt. 0 35
Potatoes	per cwt. 0 40
Rice, wheat, gram, peas dried in bulk, beans, and other grain, except barley for brewing and paddy	per cwt. 0 50
Salt	per cwt. 3 0
Spirits (not being sweetened or mixed with any article so that the degree or strength thereof cannot be ascertained by Sykes's hydrometer), for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any greater or less quantity than a gallon, provided that in no case (except in the case of arrack imported under the warrant of the Governor) shall duty be less than at the rate of Rs. 9 per gallon :—	
Arrack (imported under the warrant of the Governor)	per gallon 1 7
Brandy	per gallon 10 50
Geneva	per gallon 10 50
Gin	per gallon 10 50
Rum	per gallon 10 50
Whisky	per gallon 10 50
Unenumerated	per gallon 10 50
Other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz. :—	
Liqueurs and cordials	per gallon 10 50
Unenumerated	per gallon 10 50
Denatured in accordance with Customs regulations, 7½ per cent. <i>ad valorem</i> .	
Soap, other than perfumed and toilet	per cwt. 0 55
Sugar	per cwt. 3 0
{ Candy and refined	per cwt. 1 75
{ Unrefined	per cwt. 0 75
{ Palm and jaggery	per cwt. 0 35
Tamarind	per lb. 0 25
Tea	per lb. 3 0
Tobacco	per lb. 3 0
{ Cigars and snuff	per lb. 1 50
{ Manufactured	per cwt. 0 80
{ Unmanufactured and hooka	per cwt. 1 55
Turmeric	per gallon 1 25
Twine	per gallon 1 25
Wine	per gallon 0 50
{ Claret, in bottle	per gallon 0 50
{ Still hock, in bottle	per gallon 0 50
{ Ginger, in wood or bottle	per gallon 2 50
{ Claret, in wood	per gallon 1 50
{ Still hock, in wood	per gallon 1 0
{ Sparkling wines, in bottle	
{ Other wines, in bottle	
{ Wines in wood, except claret, still hock, and ginger	

	Duty. Rs. c.
Cartridges, fuse, dynamite, detonators, percussion caps, and fireworks, for every Rs. 100 of the value thereof ..	— 20 0
All other goods, wares, merchandise, and machinery not otherwise charged with duty or prohibited, and not comprised in the Table of Exemptions hereinafter set forth, for every Rs. 100 of the value thereof ..	— 7 50

Table of Exemptions.

Advertising matter, viz., trade catalogues, advertising circulars, show cards, show plates and frames, but not including name plates or sign boards ..	Free
Aerial tramways and component parts thereof ..	Free
Apparatus and drugs certified by the Colonial Secretary as having been imported for the purpose of the campaign against ankylostomiasis ..	Free
Animals, viz., horses, mules, asses, cattle, and all other live stock ..	Free
Articles imported by Municipalities, Local Boards, and the Board of Improvement of Nuwara Eliya for the public use ..	Free
Books and maps, printed, and book covers (not including albums) ..	Free
Bullion, coin, precious stones the produce of Ceylon, pearl oysters, and pearls ..	Free
Casks (empty), cask shooks, and cask staves ..	Free
Castor seed poonac ..	Free
Chemicals and chemical apparatus certified by the Director of Education to be for educational purposes ..	Free
Coal, coke, and patent fuel ..	Free
Cotton, raw ..	Free
Cowries and shells (not tortoise-shell) ..	Free
Drums, for oil ..	Free
Earth and sand ..	Free
Exercise books used for educational purposes ..	Free
Filter bagging and cloth for filters ..	Free
Frozen or refrigerated meat ..	Free
Fruit (fresh, and not in any way preserved) and fresh flowers ..	Free
Gunnies and gunny cloth ..	Free
Hides and skins, raw or salted ..	Free
Hoop iron and hoop steel ..	Free
Hops for brewing purposes ..	Free
Instruments, scientific, surgical, or mathematical ..	Free
Liquid fuel, the product of petroleum, with a flashing point not under 150° F., Abel's close test ..	Free
Printed music ..	Free
Machinery, viz.:—	
Prime movers and component parts thereof, including boilers and component parts thereof, and electric accumulators; also including locomotive and portable engines, steam rollers, fire engines, and other machines in which the prime mover is not separable from the operative parts, but not including motor cars not used for traction ..	Free
Machinery (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire, or other power (not being human or animal), or which before being brought into use require to be fixed with reference to other moving parts, and which are intended for:—	
(a) The preparing, ginning, pressing, spinning, weaving, sewing, knitting, bleaching, and dyeing of cotton, jute, hemp, silk, wool, or other fibres, and any other process intervening between the raw material and the finished product as packed ready for the market ..	Free
(b) The smelting and milling of iron and other metallic ores, and the manufacture of iron, steel, and other metals ..	Free
(c) The manufacture of leather, sugar, indigo, silk, paper, soap, gas, oil, flour, cordage, rope, and twine ..	Free
(d) The milling of rice ..	Free
(e) The preparation, manufacture, and packing of tea, coffee, raw rubber, and cacao ..	Free
(f) Printing presses ..	Free
(g) Foundries and workshops of iron and other metals ..	Free
(h) Railway workshop ..	Free
(i) The refining of petroleum and the manufacture of vegetable oils ..	Free
(j) The crushing of bones and manufacture of bricks ..	Free
(k) The manufacture of lac ..	Free
(l) Potteries and brick and tile works ..	Free
(m) Sawmills and wood-working ..	Free
(n) Mining, navigation, agriculture, and pumping ..	Free
(o) Electric traction and electric light ..	Free
(p) The manufacture of ice and for refrigerating and cold storage purposes ..	Free
(q) Steam launches and motor boats used in conveyance of goods and passengers or towage of lighters ..	Free

(r) Machinery specially adapted for the curing of plumbago ..	Free
(s) Stills used for the preparation of camphor ..	Free
(t) Desiccators used for desiccating coconuts ..	Free
(u) The manufacture of rubber articles from raw rubber ..	Free
(v) Distilling alcohol ..	Free
(w) The purposes of any other manufacture or industry which the Governor in Executive Council may from time to time specify ...	Free
Provided that the term does not include machinery, tools, or implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are, owing to their shape or to other special quality, not adapted for any other purpose.	
<i>Note.</i> —Machinery and component parts thereof made of substances other than metal, and belting of all materials for driving machinery, are included in this entry.	
Manures of all sorts, and ingredients imported solely for the manufacture of manures and certified as such by the importer ..	Free
Manuscripts ..	Free
Metals :—	
Lead : sheet and pig ..	Free
Tin plates ..	Free
Paper for lining tea boxes ..	Free
Passengers' baggage as defined by Customs regulations ..	Free
Plants, trees, and seeds intended for agricultural and horticultural purposes ..	Free
Printed labels ..	Free
Rails, rail fastenings, tie-rods, fish plates, and turntables ..	Free
Rattan ..	Free
Raw rubber ..	Free
Raw silk ..	Free
Regimental clothing, necessaries, accoutrements, and band instruments imported for the use of His Majesty's land and sea forces, including the Volunteers ..	Free
Rifles for the Volunteers ..	Free
Saltpetre, refuse of, for purposes of manure only, as certified by the importer ..	Free
Sand	Free
Screws and nails for tea boxes ..	Free
Seeds : for agricultural purposes only ..	Free
Shoot runners and wires ..	Free
Silk cocoons ..	Free
Solder ..	Free
Soldering fluid ..	Free
Stones, ballast ..	Free
Stones, coral ..	Free
Stones, unworked ..	Free
Tea lead ..	Free
Tea lead foil ..	Free
Timber (not prepared) ..	Free
Uniforms, civil, naval, or military ..	Free
Wood, metal, paper, or other material, or any combination of wood or metal, or any other material imported in shooks or in rolls, or in any form in which they may be used in making boxes for tea, rubber, or other Ceylon products ..	Free
Wool, raw ..	Free
Re-imported articles, that is to say—	

Articles of foreign production on which import duty has previously been paid, but which have been subsequently re-imported, shall be admitted duty free upon re-importation into the Island.

Provided that—

- (a) The Principal Collector of Customs is satisfied of the identity of the article by proof that it was registered at the Customs Office prior to exportation, or by any other proof that he may deem adequate for the purpose ;
- (b) That the ownership remains in the family of the first importer ;
- (c) That not more than two years have elapsed since the article was exported.

By His Excellency's command,

Colonial Secretary's Office,
Colombo, May 31, 1917.

R. E. STUBBS,
Colonial Secretary.

Statement of Objects and Reasons.

For Statement of Objects and Reasons, *vide* the statement attached to "The War Loan Ordinance, No. of 1917."

Attorney-General's Chambers,
Colombo, April 30, 1917.

G. S. SCHNEIDER,
Acting Attorney-General.