



Ceylon Government Gazette

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 authorize the raising of a War Loan.

Preamble.

WHEREAS in testimony of their loyal and devoted allegiance to the King's Majesty and the British Empire, it is the desire of His Majesty's subjects in the Island of Ceylon to make a further contribution towards the cost of the present war, over and above the contribution provided for by "The War Contribution Ordinance, No. 24 of 1915": 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 War Loan Ordinance, No. of 1917."

Authority to raise loan.

2 The Governor may by way of loan raise a sum not exceeding fifteen million rupees by the issue in the Colony of bonds, and any sum so raised shall be placed at the disposal of His Majesty's Government for the prosecution of the present war.

Provided, however, that the right is herein reserved to the Governor to determine the issue of any such loan, if for any reason it may seem desirable to him to do so. In such event the sums paid in connection with the application for such bonds shall be repaid but without interest.

Loan to be a charge on general revenue.

3 (1) The principal moneys and interest represented by the bonds issued under the provisions of this Ordinance are hereby charged upon and shall be payable out of the revenue and assets of the Colony.

(2) The Governor shall appropriate out of the revenue and assets of the Colony such sums as may be necessary to provide for the expenses of the flotation and management of the loan.

Redemption.

4 (1) The bonds issued under the provisions of this Ordinance shall be redeemable at par on the day of , 1927, or prior thereto at such dates as may be determined under the rules made or directions given by the Governor under section 6 of this Ordinance. From and after the date on which any bond shall become redeemable, all interest in the principal moneys represented thereby shall cease and determine whether repayment shall have been demanded or not.

Interest.

(2) The interest payable on the bonds shall be—

- (a) A sum at the rate of three per centum per annum running from the date named in that behalf in the bond, and which shall be payable annually.
- (b) Such further sum as may be determined by the Governor to be distributed by drawing of bonds annually by way of premia or prizes.

Transfer by notarial instrument or endorsement and registration.

5 Every bond and the right to receive principal and interest represented thereby shall be registered in the office of the Treasurer of the Colony, and shall be transferable either by a separate instrument executed before a notary and two or more witnesses, or by an endorsement to that effect on the bond in the presence of a notary or justice of the peace and two witnesses, and in both cases duly registered according to the provisions of this Ordinance.

Powers of the Governor.

6 The Governor may make rules or give directions in respect of all or any of the matters following, and such rules or directions on being published in the "Government Gazette" shall have the force of law :

- (a) The amounts for which the bonds shall be issued.
- (b) The form of the bonds and the form of application therefor.
- (c) The terms upon which the bonds shall be issued, whether with regard to the price of issue or the conditions of application and deposit or otherwise.
- (d) The issue of receipts for payments pending the issue of bonds.
- (e) The days on which the yearly interest is to be payable.
- (f) The redemption of the bonds.
- (g) Payments to be made under the Ordinance.
- (h) The manner in which all bonds issued under this Ordinance and all transfers thereof shall be registered and the books that shall be kept for that purpose.
- (i) Any other matter for the purpose of carrying out this Ordinance and for the management of the loan, provided that such rules or directions are not inconsistent with the provisions of this Ordinance.

Exemption from duties and taxes.

7 Bonds issued under this Ordinance and the principal and interest represented thereby and any transfers of such bonds, as also all receipts, applications, or other documents referred to herein, shall be exempt from all duties and all taxes now leviable or which may hereafter be leviable in the Colony.

Delivery up of bonds on repayment.

8 On the repayment of the principal moneys represented by any bond, the bond shall be delivered up to the Treasurer of the Colony, and shall be cancelled by the said Treasurer.

Application of sections of the Ceylon Paper Currency Ordinance to bonds and receipts.

9 The provisions of sections 21, 22, and 23 of "The Ceylon Paper Currency Ordinance, 1884," shall apply to all bonds and receipts issued under this Ordinance in the same manner as if for the terms "currency note" and "note" in those sections the words "bond or receipt" were substituted for the purposes of this section.

Ordinance not affected by law relating to lotteries.

10 Nothing directed, ordered, or done under the provisions of this Ordinance shall be deemed to be in contravention of the Ordinance No. 8 of 1844 for the suppression of lotteries or any other law relating to lotteries.

No rights under this Ordinance liable to seizure.

11 Anything to the contrary notwithstanding, no right of any person in respect of bonds or moneys paid by him or payable to him or any other right under the provisions of the Ordinance shall be liable to be seized, sequestered, or sold in execution of any decree or order of any court against him.

Doubts and disputes to be referred to the Governor in Council.

12 (a) If any dispute shall arise touching any matter or thing directed to be done under the provisions of the Ordinance, or if any doubt shall arise as to the interpretation of the Ordinance or any directions given or rules made under it, such dispute or doubt shall be referred to the Governor in Council, whose decision shall be final and conclusive.

(b) The Governor in Council may give directions or make rules in respect of any matter necessary for the administration of the Ordinance which is not specifically provided for therein, and such directions or rules on being published in the "Government Gazette" shall have the force of law.

By His Excellency's command,

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

R. E. STUBBS,
Colonial Secretary.

Statement of Objects and Reasons.

A Select Committee of the Legislative Council appointed "to consider how further assistance can best be given to the mother country for the successful prosecution of the war" recommended—

- (1) That for the present the Colony should offer a contribution of one million pounds to His Majesty's Government, in addition to the million pounds for which provision is made in Ordinance No. 24 of 1915.
- (2) That for this purpose a sum of fifteen million rupees be raised upon premium or bonus bonds for a sum of Rs. 50 each secured as a charge upon the revenue and assets of the Colony.
- (3) That the whole of the loan and the interest, including the premia or bonus, should be paid off in equal sums annually within ten years from the general revenue.
- (4) That to meet this charge, duties payable under the Stamp Ordinance and the rate of import duties on certain articles under the Customs Ordinance be raised.

2. This Ordinance is introduced with a view to carrying out recommendations (2) and (3) of the Committee. Provision is made in the Ordinance—

- (1) For the Governor authorizing the raising of the loan, or stopping its issue should he deem it advisable. (Section 2.)
- (2) For the Governor directing the form and amount of the bonds, and how they shall be redeemed. (Section 6.)
- (3) For the manner of conducting the drawings of the bonds for redemption and for the distribution of premia annually. (Section 6.)

3. Ordinances amending the Stamp Ordinance and the Customs Ordinance are being introduced to carry out recommendation 4 of the Committee.

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 further amend "The Stamp Ordinance, 1909."

Preamble.	W HEREAS 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."
Substitution of new schedule B.	4 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.

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

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.*Duty.
Rs. c.

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.

- 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) whereby any person shall become bound for the residue of the term for which he originally contracted in consequence of the death of his former master, or of the contract between them being vacated by consent, or by rule of court, or in any other event 10 0

- 10 ASSIGNMENT.—*See* Transfer or Assignment.

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

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

- 13 BILL OF EXCHANGE payable on demand 0 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>		<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 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 there-after lent, advanced, or paid, or which may become due upon an account current, together with any definite and certain sum already lent, advanced, or due. The same duty and conditions as to 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 there-after lent, advanced, or paid, or which may become due upon an account current, together with any sum already lent, advanced, or due, where such sum is not ascertained	100 0
	(e) Bond or mortgage to secure the repayment of money to be there-after lent, advanced, or paid, or which may become due upon an account current:	
	If the total amount of the money secured or to be ultimately 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
<i>Exemptions from the preceding and all other Stamp Duties.</i>		
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 <i>ad valorem</i> stamp duty on the amount of the consideration for such bond or mortgage.		
Bonds or mortgages given by any Government officer, or his sureties, for the due execution of his office.		
Bonds or mortgages of indemnity given to Fiscals or their Deputies, or officers in the execution of their duty.		
Bonds or mortgages given to any officer of Customs in his official capacity.		
	(i) Bond, bottomry, that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.—The same duty as a bond 15 (a) for the same amount.	
16	BROKER'S NOTE, each copy	0 6

	<i>Duty.</i>
	Rs. c.
17 CART OR BOAT NOTE for the conveyance of goods for hire by cart or boat along any road, river, or canal, when the distance to be traversed by such cart or boat shall exceed one mile outside the limits of any Municipality or Local Board, on the original and each copy thereof	0 6

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

Exemption.

A debenture issued by an incorporated company or other body corporate in terms of a mortgage deed, duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over in whole or in part their property to trustees for the benefit of the debenture holders. Provided that the debentures so issued are expressed to be issued in terms of the said mortgage deed.

24 DECLARATION.— <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

	<i>Duty.</i>
	Rs. c.
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 Bond.</i>	
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 Bill of Exchange.</i>	
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 Letter or Power of Attorney.</i>	
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.

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

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| 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.

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.	
3 0	6 0	9 0	12 0	15 0	18 0	21 0	24 0	
<p>IN THE SUPREME COURT.</p> <p><i>In Civil Proceedings.</i></p> <p>Every appointment of proctor.— Affidavit.—Petition of review pre- paratory 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 <i>vis</i> or absolute.—Order of transfer.—Injunc- tion.—Mandate or writ of <i>mandamus</i> <i>procedendo</i> and prohibition.—Bill of costs.</p>								
<p>For every addi- tional 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.</p>								

IN THE DISTRICT COURTS.					
<i>In Civil Proceedings.</i>					
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.	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.
1 80	3 60	6 0	9 0	12 0	Rs. c. 1 50
4 80	9 60	18 0	24 0	30 0	3 0
0 90	1 80	3 0	3 60	4 80	0 30
<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, 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-off interrogatories.—Answer to interrogatories.—Petition of appeal.—Certificate in appeal.—Bill of costs.—Every affidavit or affirmation.—Commission to examine and all other commissions.—Every order of reference to arbitration.—Inventory.—Account, other than an account appended to and forming part of a plaint, answer, or other pleading.—Every award.—Mandate of sequestration.—Warrant of arrest in <i>mesne</i> 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 or 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. 1.20.</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>					

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
 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.

Duty.
 Rs. c.
 0 60

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 <i>nisi</i> , order <i>nisi</i> , or interlocutory order without reference to number.—Copy of decree absolute or any other decree.—Bill of costs.—Every affidavit or affirmation other than affidavits or affirmations attached to inventories or intermediate or final accounts.—Caveat.—Oath of office of executor or administrator.—Letters <i>ad colligenda</i> .—Inventory.—Final account.—Bond.—Petition of appeal.—Certificate in appeal.—Every exhibit of any document on which no stamp is affixed or impressed, unless the duplicate bears a stamp.	Free	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		30 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.

	<i>Duty.</i>
	Rs. c.
Every certified copy of any will or codicil, or extract therefrom, or of any document mentioned in this part of the schedule	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; over Rs. 1,000 and less than Rs. 2,500 a fixed duty of 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.

GOVERNMENT NOTIFICATION.

THE following draft of proposed directions under section 6 of "The War Loan Ordinance, No. of 1917," a draft of which is published in this issue of the *Government Gazette*, is published for general information.

Colonial Secretary's Office,
Colombo, May 24, 1917.

By His Excellency's command,
R. E. STUBBS,
Colonial Secretary.

Draft of Proposed Directions.

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|--|--|
| Form of application. | 1. Every person desiring to invest shall make his application in the Form A in the Schedule hereto. There must be a separate application for each person. No application shall contain more than the name of one person in whose favour the bonds are to be drawn. |
| Payment with application. | 2. Payment in full must accompany every application. |
| Who may receive applications and payments. | 3. Applications may be tendered, payments made to, and receipts obtained from, the persons or holders of office the Treasurer may appoint for that purpose, by notification in the <i>Government Gazette</i> and by other means. |
| Receipts for payment. | 4. Every person making payment of money in connection with any application for bonds shall obtain a receipt for such payment substantially in the Form B in the Schedule hereto. |
| Applications how to be forwarded. | 5. Applications accompanied by payment may be handed to any of the persons named or designated in direction 3 hereof for transmission to the Treasurer, or may be sent direct by the applicants to the Treasurer by post or otherwise. |
| Time limit for applications. | 6. All applications should be forwarded so that the applications and payments may reach the office of the Treasurer at or before P.M. on the day of , 1917. |
| Bonds to be issued. | 7. When it has been decided that the loan shall be issued, the Treasurer shall issue bonds consecutively numbered, each for a sum of Rs. 50, substantially in the Form C in the Schedule hereto in favour of the persons named in the applications. |
| Loss or destruction of bonds. | 8. In the event of the loss or destruction of a bond, upon satisfactory proof of such loss or destruction, and upon such terms, if any, as to the giving of an indemnity as the Treasurer may prescribe, it shall be lawful for the Treasurer, after due notice given to the public, to issue a duplicate to take the place of the bond alleged to be lost or destroyed. Upon every such duplicate bond the word "Duplicate" shall be inserted on the face of it. After its issue such duplicate shall be deemed to be the original of the bond for all the purposes of the Ordinance. |
| Bonds how delivered. | 9. Bonds will be transmitted by post to the persons named in the applications, or they will be handed to the persons entitled to receive them. Bond holders must furnish the Treasurer with an acknowledgment of the receipt of their bonds by them; until such acknowledgment is made, such bonds will not be eligible to be drawn, and no interest thereon will be paid. |
| Amount to be subscribed. | 10. If the whole sum of Fifteen million Rupees be subscribed— |
| Rate of interest. | (a) Interest shall be paid on the bonds on the day of in each year, commencing from the day of , 1918, at the rate of 3 per centum per annum. |
| Premia. | (b) In addition to the said interest, but also by way of interest, a sum of One million Two hundred and Thirty thousand Rupees (Rs. 1,230,000) will be awarded in the form of premia or prizes as follows :— |

	Total.
Rs.	Rs.
10 premia of Rs. 15,000 each ..	150,000
10 do. 7,500 each ..	75,000
10 do. 3,000 each ..	30,000
200 do. 1,000 each ..	200,000
500 do. 500 each ..	250,000
750 do. 300 each ..	225,000
1,500 do. 200 each ..	300,000
Total.. 2,980	1,230,000

Number of
premia.

(c) One-tenth in number of the above premia or prizes will be distributed among the holders of 298 bonds out of 30,000 of the bonds drawn annually in manner herein provided, on the _____ day of _____ each year, commencing from the _____ day of _____, 1918.

Method of
drawing.

11. The following shall be the method of drawing bonds annually for redemption and for participation in the premia or prizes :—

(a) There shall be provided two revolving boxes marked A and B respectively (hereinafter referred to as box A and box B) well secured and completely closed, save for an opening covered by a door and lock, and sufficient in size to permit a man's arm being inserted through it into the box.

Shortly after the issue of all the bonds, a Committee, to be appointed by the Governor for that purpose by notification in the *Government Gazette*, shall meet at a place appointed by the Governor, and shall place or cause to be placed in their presence—

(1) In the box A the numbers of all the bonds issued, each number being distinctly written or printed on a separate piece or disc of metal, bone, or paper (hereinafter called disc) of the same size, shape, colour, and appearance.

(2) In the box B 298 discs similar as regards material, size, shape, colour, and appearance, but inscribed as follows :—

1 disc with the words	" Rs. 15,000."
1 do.	" Rs. 7,500."
1 do.	" Rs. 3,000."
20 discs, each with the words	" Rs. 1,000."
50 do.	" Rs. 500."
75 do.	" Rs. 300."
150 do.	" Rs. 200."

When all the discs shall have been so placed, still in the presence of the Committee, the doors of the boxes A and B shall be locked, and two or more seals produced by any member of the Committee shall be placed in such manner as to prevent their being opened without breaking or injuring the seals; the keys, together with specimen impressions of the seals affixed, shall be enclosed in an envelope, which shall be sealed in the same manner. The boxes A and B and the envelope shall then be delivered to the Treasurer, who shall deposit the said boxes and envelope in the vault of the Treasury.

(b) In the following and subsequent years, on a day, and in the presence of a Committee, and at a place to be appointed by the Governor by notification in the *Government Gazette*, the Treasurer shall cause the said boxes and the said envelope to be produced, and the Committee, by examination, shall satisfy themselves as to the state of the locks and seals on the boxes and on the envelope. If they have been in any manner tampered with, the Committee shall make a report of the facts to the Governor, leaving the boxes, envelope, and keys in the custody of the Treasurer. If they have not been tampered with, the said boxes shall be revolved so as to mix thoroughly the discs therein, the seals shall be broken, and the doors of both boxes opened. One member of the Committee shall then draw from the box A a disc, while another member shall simultaneously draw a disc from the box B. Similarly, 297 other discs shall be drawn from each of the boxes. As each disc is drawn a record shall be made of the number on the disc drawn from the box A, and against it in a parallel column the figures on the disc drawn from the box B. When the record of the 298 discs drawn from each of the boxes is completed, it shall be certified by the Committee by their signatures. Then the Committee shall draw haphazard 29,702 discs from the box A. A record shall be made of the numbers so drawn, and at the conclusion of this drawing such record shall be certified by the Committee in the same manner as the other record referred to above.

(c) The registered holder of the bond bearing the number appearing on each of the discs drawn from the box A shall be entitled to the premium appearing on each of the corresponding discs drawn from the box B.

(d) After the 30,000 discs mentioned above shall have been drawn from the box A, and when the 298 discs drawn from the box B shall have been replaced in it, the boxes shall be locked, and the doors and envelope containing the keys and specimen seals shall be sealed in manner directed in sub-paragraph (a) hereof, and the said boxes and the envelope shall be delivered to the Treasurer for deposit in the Treasury vault.

(e) The Committee shall deliver to the Treasurer the records containing the numbers and figures of the 29,702 and 298 discs drawn as aforesaid. The Treasurer shall preserve the said records.

- (f) The contents of the box A shall be so drawn out annually until they are exhausted.
- (g) Three members of the Committee shall form a quorum.
- Redemption at par. 12. The 30,000 bonds bearing the numbers corresponding to the 30,000 discs drawn as aforesaid shall be redeemed by payment at par as soon as practicable after the drawings.
- Preservation of records. 13. The Treasurer shall preserve in his custody—
- (1) All applications received by him.
 - (2) The counterfoils of all receipts issued.
 - (3) All receipts received by him for bonds issued.
 - (4) All registers or books kept for the purpose of this loan.
- Register of bonds to be kept. 14. The Treasurer shall cause to be kept a register of all bonds issued, showing their numbers, the numbers of the receipts corresponding to each bond, the registered holders, payments of interest, the transfers of bonds, if any, the date of their redemption, and the particulars of powers of attorney from registered bond holders.
- Place of payment. 15. The following provisions shall apply to payments to be made under the Ordinance or these directions :—
- (a) Such payments shall be made either at the Treasury or at such other place and in such manner as the Treasurer shall deem most convenient.
- (b) Such payments shall be ordinarily made to the person producing the receipt mentioned in direction 4 hereof where no bond shall have been issued, or to the person producing the bond, and who in both cases shall claim to be the person named in the document.
- (c) Such payment, in the case of a bond, may be made to the holder of a power of attorney expressly authorizing him to receive payments on behalf of the bond holder, and which power shall have been registered with the Treasurer, and upon such holder producing the power and the bond in question, and claiming to be the attorney named in such power.
- (d) Payments made in accordance with these provisions shall discharge the Government, the Treasurer, and every other officer of Government from any further liability in respect of the moneys so paid.

Schedule.

Form A.

CEYLON WAR LOAN OF 1917.

(Issued under the provisions of "The War Loan Ordinance, No. of 1917.")

Application for Bonds.

To the Hon. the Treasurer, Colombo.

1. Upon the terms and conditions published in *Government Gazette* No. —, and dated —, but subject to the provisions of the above Ordinance, I, the undersigned, hereby apply for — bonds to be issued in connection with the above Loan.

2. I tender cheque/money order/cash³ for the sum of Rupees — (Rs. —), being payment at the rate of Rupees Fifty (Rs. 50) for each of the bonds.

3. The bonds are to be in favour of * —, of † —.

Dated this — day of —, 1917.

(Signature of Applicant, or Two Thumb Marks.)

Reference to Bond No. —.
(Not to be filled in by Applicant.)

* Give name in full.

† Give address in full, including postal address.

Form B.

Counterfoil.
 Receipt No. —.
 Bond No. —.
 (To be filled in at Treasury.)
 Amount received, Rs. —.
 (State whether in cash, or
 how.)
 From —.
 (Name and address in full
 of applicant.)
 With his application dated
 —.
 Receipt issued by —.
 (Designation of officer, e.g.,
 Postmaster, —.)
 Date: —.

CEYLON WAR LOAN OF 1917.
 (Issued under the provisions of "The War Loan
 Ordinance, No. of 1917.")

Receipt.

Foil.

No. —.

I hereby acknowledge to have received from
 —, of —, together with his application
 dated the — day of —, 1917, the sum
 of Rupees — (Rs. —) in currency, or by
 cheque, or by money order.*

Dated this — day of —, 1917.

 † —
 † —

* Strike out unnecessary words.

† Signature and designation (e.g., Postmaster, —).

Form C.

CEYLON WAR LOAN OF 1917.

(Issued under the provisions of "The War Loan Ordinance, No. of 1917.")

Reference to }
Receipt No. } —.

Bond No. —.

The Government of Ceylon hereby promises to pay to — (name in full)
 of — (address in full), or his/her registered assign, or his/her lega
 representative, the sum of Rupees Fifty (Rs. 50) on the day of —, 1927,
 or prior thereto at any date when this bond shall be or become redeemable under
 the provisions of the above Ordinance.

This bond carries interest at the rate of 3 per centum per annum, payable
 annually on the — day of — each year, commencing from the date
 hereof, and terminating on the date when this bond shall be or become redeemable.

This bond further entitles the registered holder to participate in the premia or
 prizes to be distributed according to the provisions of the above Ordinance.

The principal and interest payable under this bond are secured in the manner
 provided by the above Ordinance, and shall be payable at the office of the
 Treasurer of the Colony, or at such other place as the Treasurer may deem most
 convenient.

Given at Colombo, under my hand, this — day of —, 1917.

 —
 Treasurer of the Colony.
Received from the Hon. the Treasurer Bond No. —, this — day
of —, 191—.

(Signature) —.

Note.—Any bond in respect of which this receipt has not been furnished to the
 Hon. the Treasurer will be ineligible to be drawn, and no interest will be paid
 thereon until such receipt is furnished.