



# Ceylon Government Gazette

## EXTRAORDINARY.

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### Part II.—Legal.

*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 further to amend “The Land Registration Ordinance, 1891.”

Preamble.

**W**HEREAS it is expedient further to amend “The Land Registration Ordinance, 1891”: 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 and date of coming into operation.

1 This Ordinance may be cited as “The Land Registration (Amendment) Ordinance, No. of 1918,” and shall come into operation on such date as the Governor shall, by Proclamation in the “Government Gazette,” appoint.

Substitution of new schedule III.

2 Schedule III. of the principal Ordinance is hereby repealed, and the following shall be inserted in the principal Ordinance in lieu thereof:

#### SCHEDULE III. (See Section 18.)

	Rs. c.
1.—Every instrument of sale, purchase, transfer, assignment, or mortgage of any immovable property, or of promise, bargain, contract, or agreement for effecting any such object, or for transferring any security, interest, or incumbrance affecting such property (other than a lease), or of contract or agreement for the future sale or purchase or transfer of any such property—	
(a) Where the consideration of the instrument is wholly in money, or where the sum recoverable upon the instrument is definite, and where such consideration or sum recoverable does not exceed Rs. 100	1 0
Where it exceeds Rs. 100 and does not exceed Rs. 500	2 80
Rs. 500 and does not exceed Rs. 1,000	6 0
Rs. 1,000 do. Rs. 2,500	10 0
Rs. 2,500 do. Rs. 5,000	15 0
Rs. 5,000 do. Rs. 10,000	25 0
And for every further Rs. 10,000 or part of Rs. 10,000	50 0

	Rs.	c.
(b) Where the consideration of the instrument is <i>not wholly</i> in money, an addition of ..	10	0
(c) Where the money consideration of the instrument is <i>not stated</i> , but the <i>value</i> of the property is stated—		
Where such value does not exceed Rs. 100 ..	1	0
Where it exceeds Rs. 100 and does not exceed		
Rs. 500 ..	2	80
Rs. 500 and does not exceed Rs. 1,000 ..	6	0
Rs. 1,000 do. Rs. 2,500 ..	10	0
Rs. 2,500 do. Rs. 5,000 ..	15	0
Rs. 5,000 do. Rs. 10,000 ..	25	0
And every further Rs. 10,000 or part of		
Rs. 10,000 ..	50	0
(d) Where neither the money consideration of the instrument nor the value of the property is stated ..	20	0
(e) Where the total amount of money ultimately recoverable upon the instrument is indefinite, a duty of ..	25	0
(f) Where the consideration of the instrument, or where the sum recoverable upon the instrument, is a definite and certain sum of money already lent, advanced, or due, or to be lent and advanced on the execution of the instrument, together with an indefinite sum to be thereafter lent, advanced, or paid, or which may become due upon an account current, the same duty and conditions as to calculation of duty on the definite and certain sum of money already lent, advanced, or due, or to be lent and advanced on the execution of the instrument, as where the sum recoverable on the instrument is definite, together with an additional duty of ..	25	0
2.—Every lease, transfer, or assignment thereof—		
(a) Where the consideration is wholly in money and does not exceed Rs. 100 ..	1	0
Where it exceeds Rs. 100 and does not exceed		
Rs. 500 ..	2	80
Rs. 500 and does not exceed Rs. 1,000 ..	6	0
Rs. 1,000 do. Rs. 2,500 ..	10	0
Rs. 2,500 do. Rs. 5,000 ..	15	0
Rs. 5,000 do. Rs. 10,000 ..	25	0
And for every further Rs. 10,000 or part of		
Rs. 10,000 ..	50	0
<i>Provided that the duty shall not exceed that on a lease for five years.</i>		
(b) Every lease, transfer, or assignment thereof, where the consideration is partly in produce, and the value of such produce is not stated in the instrument, a duty of Rs. 2·50 in addition to the duty upon the stated pecuniary consideration.		
(c) Every lease, transfer, or assignment thereof, where the consideration consists wholly of produce, a duty of ..	1	0
3.—Every instrument of release, surrender, or annulment, and every receipt or discharge—		
Where the amount for which such instrument or receipt or discharge is given does not exceed Rs. 5,000 ..	2	0
Where it is indefinite or it exceeds Rs. 5,000 ..	5	0
4.—Every instrument or partition, and every judgment or decree of court decreeing such partition, where the value of every land partitioned and divided does not appear on the face of the instrument or judgment or decree: for each land so partitioned and divided, a duty of ..		
Where the value of every land appears on the face of the instrument or judgment or decree, and the total value does not exceed		
Rs. 100 ..	1	0

	Rs. c.
Where it exceeds Rs. 100 and does not exceed	
Rs. 250 .. ..	2 0
Rs. 250 and does not exceed Rs. 500 ..	3 0
Rs. 500 do. Rs. 1,000 ..	4 0
Rs. 1,000 do. Rs. 2,500 ..	5 0
Rs. 2,500 do. Rs. 5,000 ..	7 50
Rs. 5,000 do. Rs. 10,000 ..	10 0
And every further Rs. 10,000 or part of	
Rs. 10,000 .. ..	10 0
5.—Caveat, for every land affected thereby ..	12 50
6.—Every instrument of any kind whatsoever not charged in this schedule nor expressly exempted from registration duty ..	12 50
7.—Every application, copy, or extract ..	1 50
8.—Every judgment or order of court affecting immovable property, and every probate of a will or letters of administration ..	6 0
3 The following proviso shall be added to sub-section (4) of section 18 of the principal Ordinance :	

Addition of proviso to sub-section (4) of section 18 of principal Ordinance.

Enhanced duty for delay in tendering deed, &c., for registration.

Transitory provision.

Provided always that if any such instrument as aforesaid is not produced for registration before such Registrar within three months of the same being made, granted, executed, or pronounced, the duty payable for the registration of the same shall be increased by an amount equal to fifty per centum of the duty provided for in such schedule as aforesaid.

4 In the event of any deed, judgment, order, or other instrument mentioned in section 16 of the principal Ordinance, and made, granted, executed, or pronounced before the commencement of this Ordinance, not being produced for registration within three months of the commencement of this Ordinance, the duty payable for the registration of the same under the third schedule of the principal Ordinance shall be increased by an amount equal to fifty per centum of the duty provided for in such schedule.

By His Excellency's command,

Colonial Secretary's Office,  
Colombo, November 8, 1918.

R. E. STUBBS,  
Colonial Secretary.

#### *Statement of Objects and Reasons.*

IN view of the need to raise further revenue due to causes arising out of the war, it is proposed to increase the duties payable under "The Land Registration Ordinance, 1891," except in the case of instruments relating to partitions, and of the instruments mentioned in items 1 (b), 1 (d), 1 (e), 1 (f), 2 (b), and 2 (c) of Schedule III. of that Ordinance.

2. These exemptions are made because it is thought that the instruments in question are sufficiently taxed under the existing law.

3. The principle which has been adopted in the amendments made to items 1 (a), 1 (c), and 2 (a) of Schedule III. has been to retain the duty of 1 per cent. on sums not exceeding Rs. 100, and to provide for the other sums a scale descending in decimals, under which the rate of payment will be 9/10 per cent. in respect of sums exceeding Rs. 100 and not exceeding Rs. 500, until sums exceeding Rs. 5,000 and not exceeding Rs. 10,000 are reached, when the payment would be at the rate of 5/10 per cent. For every further Rs. 10,000 or part thereof a sum of Rs. 50 would be chargeable. As regards the duty on sums exceeding Rs. 500 and not exceeding Rs. 1,000, the mean duty has been fixed; while as regards sums exceeding Rs. 100 and not exceeding Rs. 500, the duty has been fixed at Rs. 2.80, so as to facilitate stamping. Similarly, Rs. 10 has been fixed as duty for sums exceeding Rs. 1,000 and not exceeding Rs. 2,500 as a convenient figure between Rs. 7, which is considered too low, and Rs. 12.25, which is perhaps too high, as well as awkward for stamping. In the case of the remaining classes in each of items 1 (a), 1 (c), and 2 (a), the minimum rate of duty has been adopted in view of the considerable increase in the duty payable.

4. In item 3 of Schedule III. the amount of duty has been doubled, as the amount is small, and there seemed to be no advantage in preparing any elaborate scale.

5. As regards items 5, 6, 7, and 8, there are increases of duty from 20 to 50 per cent.

6. Section 3 of the Bill introduces a new principle. At present there is no penalty for late registration, the only penalty for non-registration being that provided in section 17 of Ordinance No. 14 of 1891. It is thought that steps should be taken to make it more profitable to parties to register instruments promptly and steadily, and under section 3 of the Bill provision is made for payment of a penalty of 50 per cent. of the regular duty, unless an instrument is produced for registration within three months of its execution. Section 4 of the Bill deals with instruments executed before the commencement of the Ordinance, and allows three months from that date for registration.

Attorney-General's Chambers,  
Colombo, October 29, 1918.

H. C. GOLLAN,  
Attorney-General.

### MINUTE.

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

#### An Ordinance further to amend the Stamp Ordinance, No. 22 of 1909.

Preamble.

WHEREAS it is expedient further to amend the Stamp Ordinance, No. 22 of 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 1918," and shall come into operation on a date to be fixed by the Governor by Proclamation in the "Government Gazette."

Amendment of schedule B of principal Ordinance.

2 Schedule B of the principal Ordinance (as the same is set forth in section 7 of "The Stamp (Amendment) Ordinance, No. 16 of 1917") is amended in the following respects:

- (1) By striking out paragraphs (b) and (c) of clause 30 thereof;
- (2) By striking out Part III. and inserting in lieu thereof the following:

#### 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 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	

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.

Every certified copy of any will or codicil, or extract therefrom, or of any document mentioned in this part of the schedule .. .. . *Duty.*  
Rs. 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, is—

Under Rs. 1,000 shall be	..	..	..	..	..	Nil
Rs. 1,000 and over but under Rs. 2,500 shall be, on every Rs. 100 or fraction thereof	..	..	..	..	..	2 0
Rs. 2,500 do. 5,000	..	..	..	..	..	3 0
Rs. 5,000 do. 10,000	..	..	..	..	..	4 0
Rs. 10,000 do. 25,000	..	..	..	..	..	5 0
Rs. 25,000 do. 50,000	..	..	..	..	..	6 0
Rs. 50,000 do. 100,000	..	..	..	..	..	7 50
Rs. 100,000 and over	..	..	..	..	..	10 0

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.

*Donationes mortis causa and gifts inter vivos.*

3 The property of a deceased person chargeable with stamp duty under Part III. of schedule B of the principal Ordinance shall include any property, movable or immovable, taken as a *donatio mortis causa* made by any person dying on or after the commencement of this Ordinance, or taken under a disposition made by any person so dying purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, which shall not have been *bona fide* made three years before the death of the deceased, or taken under any gift whenever made, of which property *bona fide* possession and enjoyment shall not have been assumed by the donee immediately upon the gift, and thenceforward retained to the entire exclusion of the donor or of any benefit to him by contract or otherwise.

By His Excellency's command,

R. E. STUBBS,  
Colonial Secretary.

Colonial Secretary's Office,  
Colombo, November 11, 1918.

#### *Statement of Objects and Reasons.*

In this Bill it is proposed, with the object of raising further revenue, to increase the death duties, and the scale set forth in Statement No. 4 of page 4 of the Report of the Select Committee (Sessional Paper III. of 1917) appointed to consider the question of finances has been adopted. When considering the increase of the death duties, the obvious means of evading their payment by means of donations *mortis causa* deeds of gift had to be kept in mind.

Under the Finance Act, 1898, a gift *inter vivos* to avoid death duties must be made *bona fide* three years before the death of the donor. This provision of the English law, as well as that relating to *donationes mortis causa*, has been adopted in section 3 of the Bill.

Attorney-General's Chambers,  
Colombo, November 11, 1918.

H. C. GOLLAN,  
Attorney-General.

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**GOVERNMENT NOTIFICATIONS.**

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**I**T is hereby notified for general information that the following telegram has been received by His Excellency the Governor from the Secretary of State for the Colonies:—

London, November 11, 1918.—The armistice was signed at 5 o'clock this morning.

Colonial Secretary's Office,  
Colombo, November 12, 1918.

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

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“THE HOLIDAYS ORDINANCE, 1886.”

**H**IS Excellency the Governor has been pleased, under section 9 of Ordinance No. 4 of 1886, to order that Friday and Saturday, November 15 and 16, 1918, shall be observed as Public and Bank Holidays, in celebration of the conclusion of an armistice with Germany and the cessation of hostilities. Saturday, November 16, 1918, will also be observed as a Customs and Postal Holiday.

Colonial Secretary's Office;  
Colombo, November 12, 1918.

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

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