

LEGISLATIVE COUNCIL.

No. S. 167.—The following Bills were read a first time at a Meeting of the Council held on the 6th July, 1911 :—

A BILL

ENTITLED

An Ordinance to amend the Probates Ordinance, 1897.

BE it enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows :—

Short title. **1.** This Ordinance may be cited as the Probates Amendment Ordinance, 1911.

Amends Ordinance No. 2 of 1897. **2.** The Probates Ordinance, 1897, is hereby amended as follows :—

(a.) In the definition of "Estate" in section 2 thereof by the addition after the words "of such person" of the words "and includes property passing on the death of such person".

(b.) After the definition of "Matters and causes testamentary" in section 2 thereof by the insertion of the following definition :—

" "Next of kin" includes persons entitled to any share in the estate of a deceased person."

(c.) In section 14 (2) thereof by the insertion of the words "or any Japanese subject" after the word "America" and by the insertion of the words "or Japan, as the case may be," after the words "the said United States".

Objects and Reasons.

The amendments (a) and (b) together with an amendment which is being made by the Stamp Amendment Bill, 1911, in the Stamp (Amendment) Ordinance, 1909, are introduced to prevent doubts arising with regard to the Chinese law of inheritance, as it has been suggested, though not proved, in a recent case (*Li Chok Hung v. Li Pui Choi*) that the French principle of "*le mort saisit le vif*" is recognised as a portion of the law of China, and that consequently unless probate duty is collected, as estate duty is in England, since the Finance Act 1894, on property passing on death, it cannot be collected at all, because, if it is contended, the deceased leaves no estate.

The amendment (c) is an amendment consequential on the Convention between the United Kingdom and Japan signed and ratified at Tokio in 1900.

C. G. ALABASTER,
Attorney General.

A BILL

ENTITLED

An Ordinance to further amend the Stamp Ordinance, 1901, and the law relating to Stamps and Stamp Duty.

BE it enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows :—

1. This Ordinance may be cited as "the Stamp Amendment Ordinance, 1911," and shall be read as one with the Stamp Ordinance, 1901, (hereinafter called "the Principal Ordinance"), and the Ordinances amending the same and this Ordinance and the said Ordinances may be cited together as "the Stamp Ordinances, 1901-1911".

Short title and construction.

2. Section 8 sub-section (2) of the Principal Ordinance is hereby amended by adding the following proviso at the end thereof :—

Amendment of sub-section (2) of section 8 of the Principal Ordinance.

"Provided that the instruments specified in sub-sections (a) and (b) may be stamped after execution if the Collector is satisfied by Statutory Declaration or otherwise as he may require that the omission to stamp arose solely from urgent necessity and if the instruments be brought to be stamped without any delay."

3. Section 14 sub-section (1) is hereby amended by deleting the words "hereby charged with the duty of two cents".

Amendment of sub-section (1) of section 14 of the Principal Ordinance.

4.—(1.) Every instrument written upon stamped material is to be stamped, that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material.

How instruments are to be written and stamped. 54 & 55 Viet. c. 39 s. 3.

(2.) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

5. Except where express provision to the contrary is made by this or any other Ordinance,—

Instruments to be separately charged with duty in certain cases. *ib.* s. 4.

(a.) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters :

(b.) An instrument made for any consideration in respect whereof it is chargeable with *ad valorem* duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

6. All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud His Majesty,—

Facts and circumstances affecting duty to be set forth in instruments. *ib.* s. 5.

(a.) executes any instrument in which all the said facts and circumstances are not fully and truly set forth ; or

(b.) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances :

shall incur on summary conviction a fine not exceeding one hundred dollars.

7.—(1.) Where an instrument is chargeable with *ad valorem* duty in respect of—

Mode of calculating *ad valorem* duty in certain cases. *ib.* s. 6.

(a.) any money in any foreign or British currency, or

14. Section 51 of the Companies Ordinance, 1865, is repealed.

Repeals section 51 of Ordinance No. 1 of 1865.

Objects and Reasons.

The proviso to section 8 (2) of the Principal Ordinance (Ordinance No. 16 of 1901) is introduced to enable transfers of shares, bills of exchange and promissory notes to be stamped after execution in cases of sudden departure from the Colony or other like cases. The words deleted by section 3 relate to a duty which has been obsolete since Ordinance No. 38 of 1902 was passed. Sections 4, 5, 6, 7, 9 and 10 are based on the Imperial Stamp Act 1891 in the corresponding sections of which reference is made in the marginal notes. Section 11 brings the local practice into line with the practice introduced into England by the Finance Act 1894 which makes the duty payable on the value at the date of death and not on the value at the time of the grant of probate. The words "passing on death" are also introduced to prevent doubts arising with regard to the Chinese Law of inheritance, as it has been suggested, though not proved, in a recent case (*Li Chok Hung v. Li Pui Choi*) that the French principle of "*le mort saisit le vif*" is recognised as a portion of the law of China, and that consequently unless probate duty is collected on the property passing on death it cannot be collected at all, because it is contended, the deceased leaves no estate. The amendment affected by section 20 is intended to make the rates of interest uniform throughout the Colony. Sub-sections (1) and (2) of section 13 are introduced to remove doubts and sub-section (3) is already law by virtue of section 51 of Ordinance No. 1 of 1865 but it has been found convenient to introduce it into the Stamp Ordinance.

C. G. ALABASTER,
Attorney General.

A BILL

ENTITLED

An Ordinance to consolidate and amend the Law relating to the Management of Stamp Duties.

WHEREAS it is expedient to consolidate and amend the Law relating to the Management of Stamp Duties of whatever nature :

Enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows :—

1. This Ordinance may be cited as the Stamp Duties Management Ordinance, 1911. Short title.

2. All duties for the time being chargeable by law as stamp duties shall be under the care and management of the Collector, and this Ordinance shall apply to all such duties and to all fees which are for the time being directed to be collected or received by means of stamps. Ordinance to apply to all stamp duties. 54 & 55 Vict. c. 38 s. 1.

3.—(1.) The Collector may, with the approval of the Governor-in-Council, grant a licence to any person to deal in unused stamps at any place to be named in the licence. Power to grant licences to deal in stamps. *ib.* s. 3.

(2.) The licence shall specify the full name and place of abode of the person to whom the same is granted, and a description of every house, shop, or place, in or at which he is authorised to deal in unused stamps.

(3.) Every person to whom a licence is granted shall give security in the sum of one thousand dollars in such manner and form as the Collector shall prescribe, and, if by bond, the bond shall be exempt from stamp duty.

(4.) One licence and one bond only shall be required for any number of persons in partnership, and the licence may at any time be revoked by the Collector.

(5.) Every person licensed to deal in stamps shall cause to be visibly and legibly painted and shall keep so painted in letters of not less than one inch in length on some conspicuous place on the outside of the front of every house, shop, or place in or at which he is licensed to deal in unused stamps, his full name, together with the words "Licensed to sell stamps," and for every neglect or omission so to do shall on summary conviction incur a fine not exceeding one hundred dollars.

Penalty for unauthorised dealing in stamps, &c. *ib. s. 4.*

4.—(1.) If any person who is not duly appointed to sell and distribute stamps deals in any manner in stamps, without being licensed so to do, or at any house, shop, or place not specified in his licence he shall for every such offence incur on summary conviction a fine not exceeding two hundred dollars.

(2.) If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, has, or puts upon his premises either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and whether the same be affixed to his premises or not, any letters importing or intending to import that he deals in stamps, or is licensed so to do, he shall on summary conviction incur a fine not exceeding one hundred dollars.

Provisions as to determination of a licence. *ib. s. 5.*

5.—(1.) If the licence of any person to deal in stamps expires or is revoked, or if any person licensed to deal in stamps dies or becomes bankrupt, and any such person at the expiration or revocation of his licence, or at the time of his death or bankruptcy, has in his possession any stamps, such person, or his executor or administrator, or the receiver or trustee or official assignee under his bankruptcy, may, within six months after the expiration or revocation of the licence, or after the death or bankruptcy, as the case may be, bring or send the stamps to the Collector.

(2.) The Collector may in any such case pay to the person bringing or sending stamps the amount of the duty thereon, if proof to his satisfaction is furnished that the same were actually in the possession of the person, whose licence has expired or been revoked, or so dying or becoming bankrupt, for the purpose of sale, at the time of the expiration or revocation of the licence, or of his death or bankruptcy, and that the stamps were purchased or procured by that person at any public office, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.

Penalty for hawking stamps. *ib. s. 6.*

6.—(1.) If any person, whether licensed to deal in stamps or not, hawks or carries about for sale or exchange, any stamps, he shall in addition to any other fine or penalty to which he may be liable incur on summary conviction a fine of two hundred dollars.

(2.) In default of payment of the fine, on summary conviction the offender shall be imprisoned with or without hard labour for any term not exceeding two months.

(3.) All stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Collector to be disposed of as he thinks fit.

(4.) Any Police Officer may arrest a person found committing an offence against this section and take him before a Magistrate who shall hear and determine the matter.

Allowance for Spoiled Stamps.

Procedure for obtaining allowance. *ib. s. 9.*

7. Subject to such regulations as the Governor-in-Council may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Collector may require, allowance is to be made by the Collector for stamps spoiled in the cases hereinafter mentioned; (that is to say):—

(1.) The stamp on any material inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before the material bears the signature of any person or any instrument written thereon is executed by any party :

- (2.) Any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Collector been affixed to any material :
- (3.) Any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed to material provided that a certificate from the proper officer is produced to the effect that the stamp should be allowed :
- (4.) The stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance :
- (5.) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands :
- (6.) The stamp on any bill of exchange or promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or indorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of the error or omission, with the spoiled bill or note :
- (7.) The stamp used for any of the following instruments ; that is to say,
 - (a.) An instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning :
 - (b.) An instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended :
 - (c.) An instrument executed by any party thereto which has not been made use of for any purpose whatever, and which by reason of the inability or refusal of some necessary party to sign the same or to complete the transaction according to the instrument, is incomplete and insufficient for the purpose for which it was intended :
 - (d.) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within the time required by law, fails of the intended purpose or becomes void :
 - (e.) An instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped :

Provided as follows :—

- (a.) That the application for relief is made within six months after the stamp has been spoiled or become useless or in the case of an executed instrument after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed or within such further time as the Collector may prescribe in the case of any instrument sent abroad for execution or when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period ;

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

Allowance for misused stamps. *ib. s. 10.*

8. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Collector may, on application made within two years after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance how to be made. *ib. s. 11.*

9. In any case in which allowance is made for spoiled or misused stamps the Collector may give in lieu thereof other stamps of the same denomination and value, or if required, and he thinks proper, stamps of any other denomination to the same amount in value.

Offences relating to Stamps.

Certain offences in relation to dies and stamps provided by Collector to be felonies. 54 & 55 Vict. c. 38 & 39 s. 13 & 9.

10. Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following: that is to say,

- (1.) Forges a die or stamp or surcharges any stamp without proper authority;
- (2.) Prints or makes an impression upon any material with a forged die;
- (3.) Fraudulently prints or makes an impression upon any material from a genuine die;
- (4.) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof;
- (5.) Fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed, with intent that the stamp may be used again; or
- (6.) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (7.) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp;
- (8.) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material; or wilfully removes or attempts to remove from any adhesive stamp any cancelling marks thereon;
- (9.) Knowingly sells or exposes for sale or utters or uses any forged stamp, or any stamp which has been fraudulently printed or impressed from a genuine die; or any stamp from which cancelling marks have been wholly or partially removed;
- (10.) Sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument, having thereon any adhesive stamp which has to his knowledge been so removed as aforesaid;
- (11.) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been frau-

duleatly cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

shall be guilty of felony, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding seven years.

11. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

Making paper in imitation of paper used for stamp duties. 54 & 55 Viet. c. 38 s. 14.

(a.) Makes or causes or procures to be made, or aids or assists in making or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Collector for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or

(b.) Causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

shall be guilty of felony, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.

12. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) receives or knowingly has in his custody or possession—

Possession of paper, plates or dies used for stamp duties. *ib.* s. 15.

(a.) Any paper manufactured and provided by or under the direction of the Collector, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or

(b.) Any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper,

shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.

13. On information given before a Magistrate upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such Magistrate may, by a warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched by a European Police Officer, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, and shall afterwards be delivered over to the Collector.

Proceedings for detection of forged dies, &c. *ib.* s. 16.

14.—(1.) Any Magistrate having knowledge of the concealment or deposit of any stamps, may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant to a European Police Officer for the seizure thereof, and for apprehending and bringing before himself or any other Magistrate the person in whose possession or custody the stamps may be found, to be dealt with according to law.

Proceedings for detection of stamps stolen or obtained fraudulently. *ib.* s. 17.

(2.) If the person does not satisfactorily account for the possession of the stamps or it does not appear that the same were lawfully purchased by him, the stamps shall be forfeited, and shall be delivered over to the Collector.

(3.) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Collector that any stamps so forfeited were stolen or otherwise fraudulently obtained from him such stamps may be delivered up to him.

Licensed person in possession of forged stamps to be presumed guilty until contrary is shown. *ib. s. 18.*

15.—(1.) If any forged stamps are found in the possession of any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, that person shall be deemed and taken, unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to be forged, and with intent to sell, use, or utter them, and shall be liable to the punishment imposed by law upon a person selling, using, uttering, or having in possession forged stamps knowing the same to be forged.

(2.) If a Magistrate has cause to suspect any such person of having in his possession any forged stamps, he may by warrant under his hand authorise any European Police Officer to enter between the hours of nine in the morning and seven in the evening into any house, room, shop, or building of or belonging to the suspected person, and if on demand of admittance, and notice of the warrant, the door of the house, room, shop, or building, or any inner door thereof, is not opened, the authorised Police Officer may break open the same and search for and seize any stamps that may be found therein or in the custody or possession of the suspected person.

(3.) All Police Officers are hereby required, upon request by any person so authorised, to aid and assist in the execution of the warrant.

(4.) Any person who—

(a.) Refuses to permit any such search or seizure to be made as aforesaid; or

(b.) Assaults, opposes, molests, or obstructs any person so authorised in the due execution of the powers conferred by this section or any person acting in his aid or assistance,

and any Police Officer who upon any such request as aforesaid, refuses or neglects to aid and assist any person so authorised in the due execution of his powers shall incur a fine of five hundred dollars.

Mode of proceeding when stamps are seized. *ib. s. 19.*

16. Where stamps are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose custody or possession the stamps are found an acknowledgment of the number, particulars, and amount of the stamps, and permit the stamps to be marked before the removal thereof.

As to defacement of adhesive stamps. *ib. s. 20.*

17. Every person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a fine of fifty dollars: Provided that any person may with the express sanction of the Collector, and in conformity with the conditions which he may prescribe, write upon or otherwise appropriate an adhesive stamp before it is used for the purpose of identification thereof.

Penalty for frauds in relation to duties. *ib. s. 21.*

18. Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud His Majesty of any duty shall incur a fine of five hundred dollars.

Miscellaneous.

As to discontinuance of dies. *ib. s. 22.*

19. Whenever the Collector determines to discontinue the use of any die, and provides a new die to be used in lieu thereof, and gives public notice thereof in the *Gazette*, then from and after any day to be stated in the notice (such day not being within one month after the same is so published) the new die shall be the only lawful die for denoting the duty chargeable in any case in which the discontinued die would have been used; and every instrument first executed by any person, or bearing date after the day so stated, and stamped with the discontinued die, shall be deemed to be not duly stamped:

Provided as follows:

(a.) If any instrument stamped as last aforesaid, and first executed after the day so stated at any place out of the Colony, is brought to the

Collector within fourteen days after it has been received in the Colony, then upon proof of the facts to the satisfaction of the Collector the stamp thereon shall be cancelled, and the instrument shall be stamped with the same amount of duty by means of the lawful die, without the payment of any penalty :

(b.) All persons having in their possession any material stamped with the discontinued die, and which by reason of the providing of such new die has been rendered useless, may at any time within six months after the day stated in the notice send the same to the chief office or one of the head offices, and the Collector may thereupon cause the stamp on such material to be cancelled, and the same material, or, if the Collector thinks fit, any other material, to be stamped with the new die, in lieu of and to an equal amount with the stamp so cancelled.

20. The provisions of this Ordinance in reference to offences relating to stamps shall apply to any label now or hereafter provided by Government for denoting any duty of excise, and any label so provided shall be deemed to be included in the term "stamp" as defined by this Ordinance. Application of Ordinance to excise labels. *ib. s. 23.*

21. In this Ordinance, unless the context otherwise requires— Definitions. *ib. s. 27.*

The expression "Collector" means the Collector of Stamp Revenue :

The expression "duty" means any stamp duty for the time being chargeable by law including postage :

The expression "material" includes every sort of material upon which words or figures can be expressed :

The expression "instrument" includes every written document :

The expression "die" includes any plate, type, tool, or implement whatever used under the direction of the Collector for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty or for denoting any fee, and also any part of any such plate, type, tool, or implement :

The expressions "forge" and "forged" include counterfeit and counterfeited or fictitious :

The expression "stamp" means as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee, and shall include any stamp for denoting a rate of postage of any British Possession or of any foreign country :

The expression "stamped" is applicable as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :

The expressions "executed" and "execution", with reference to instruments not under seal, mean signed and signature.

22. The Postmaster General shall have and shall be entitled to exercise all the powers of the Collector under this Ordinance in respect of all matters affecting the Post Office of the Colony. Postmaster General to have powers of Collector in matters affecting Post Office.

23. The enactments specified in the Schedule to this Ordinance are hereby repealed from and after the commencement of this Ordinance to the extent specified in the third column of that Schedule. Repeal.

SCHEDULE.

<i>No. & year.</i>	<i>Title.</i>	<i>Extent of Repeal.</i>
16 of 1901.	An Ordinance to consolidate and amend the Laws relating to Stamps and Stamp Duty.	Sections 13, 25, 26, 27 and 28.
6 of 1900.	An Ordinance to consolidate and amend the Laws relating to the Post Office.	Section 34 sub-section (1) (d) except the first line. Section 36 sub-sections (1) (e) and (f).

Objects and Reasons.

This Bill is based mainly on the Imperial Stamp Duties Management Act 1891 (54 and 55 Vict. c. 38) to the corresponding sections of which reference is made in the margin. The licence insisted on by section 3 is however only required in the case of unused stamps. Section 7 replaces section 13 of Ordinance No. 16 of 1901. Section 10 is based mainly on the Stamp Duties Management Act 1891 but certain of its sub-sections, namely, sub-sections (5) and (10) are taken from the Stamp Act 1891 and sub-sections (8) and (9) are a combination of sub-sections of the Stamp Duties Management Act with sub-sections of section 27 of Ordinance No. 16 of 1901. In section 13 of the Stamp Duties Management Act the maximum punishment is fourteen years penal servitude. In section 9 of the Stamp Act the penalty is a fine of £50 in addition to any other penalty to which the offender may be liable. The maximum penalty under section 27 of Ordinance No. 16 of 1901 is two years hard labour.

C. G. ALABASTER,
Attorney General.

A BILL

ENTITLED

An Ordinance to amend the Private Vehicles Licensing Ordinance, 1895.

BE it enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows:—

Short title. 1. This Ordinance may be cited as the Private Vehicles Amendment Ordinance, 1911.

Amends Ordinance No. 5 of 1895. 2. The following amendments shall be made in Ordinance No. 5 of 1895:—

- (i.) In the title the words “the licensing of” are repealed.
- (ii.) In section 1 the word “licensing” is repealed.
- (iii.) In section 2 the words “In this Ordinance—“Private Vehicle” includes” and the definition of “License” are repealed; and the remainder of the section shall be sub-section (1) of the section, with the following words added after the word “exempt” —“shall be licensed in accordance with the provisions of this Ordinance”.
- (iv.) The following sub-sections shall be added to section 2:—

“(2.) The licence shall be taken out by the owner, and shall be issued by such officer as the Governor shall appoint.

(3.) The grant and issue of the licence shall be in the discretion of the officer aforesaid; but any person aggrieved by the refusal of a licence may appeal to the Governor who may direct the licence to be issued.”

- (v.) Sections 3 and 5 are repealed.
- (vi.) Section 4 shall be renumbered section 3, and shall be as follows:—
 “The Governor-in-Council may make regulations—
 (1.) for the issue of licences, the forms thereof, the fees to be paid therefor, and all other matters connected therewith;
 (2.) for the regulation of all vehicles mentioned in section 2, including those which are exempted from being licensed.”
- (vii.) Section 6 shall be renumbered section 4, and shall be as follows:—
 “The following shall be deemed to be offences in respect of licences required by this Ordinance:—
 (1.) using any vehicle for which a licence is required without having a licence;
 (2.) any breach of the conditions of a licence;
 (3.) furnishing untrue particulars in obtaining or in respect of any licence;
 (4.) using or attempting to use, or allowing any person to use or attempt to use, a licence for a vehicle in respect of which such licence was not granted;
 (5.) using or attempting to use any other document as a licence.”
- (viii.) Sections 7, 8 and 9 shall be re-numbered sections 5, 6 and 7 respectively.

Objects and Reasons.

This Ordinance is introduced to render Ordinance No. 5 of 1895 more intelligible, serious errors having been discovered during the course of the Revision of the Laws. This Ordinance deals with traffic as well as licences: the word “licensing” has therefore been deleted from the title. No new principle is introduced.

C. G. ALABASTER,
Attorney General.

A BILL

ENTITLED

An Ordinance to authorize the Appropriation of a Supplementary Sum of Four hundred and thirty-eight thousand nine hundred and nine Dollars and ninety-three Cents, to defray the Charges of the Year 1910.

WHEREAS it has become necessary to make further provision for the public service of the Colony for the year 1910, in addition to the charge upon the revenue of the Colony for the service of the said year already provided for:

BE it enacted by the Governor of Hongkong, with the advice and consent of the Legislative Council thereof, as follows:—

A sum of Four hundred and thirty-eight thousand nine hundred and nine Dollars and ninety-three Cents, is hereby charged upon the revenue of the Colony for the service of the year 1910, the said sum so charged being expended as hereinafter specified: that is to say:—

Audit Department, - - - -	- \$ 1,121.18
Treasury, - - - - -	- 170.91
Miscellaneous Services, - - -	- 125,380.32
Judicial and Legal Departments, -	- 1.53
Public Works, Recurrent, - - -	- 2,335.24
Public Works, Extraordinary, - -	- 264,003.53
Post Office, - - - - -	- 26,671.35
Pensions, - - - - -	- 19,225.87
Total, - - - - -	- \$438,909.93