

6. The Stamp duty on Bills of Exchange, Promissory Notes, and other Obligations, specified in Section 3 of the said Schedule for the payment of Money not exceeding Fifty Dollars, shall, for the first Half Year subsequent to the commencement of the said Ordinance, be 50 Cents, or if drawn in sets, 25 Cents for each part of a set.

7. The Maximum Stamp duty payable on any one Letter or other Instrument of Hypothecation under Section 16 of the Schedule of the said Ordinance shall not, during the first Half Year from the commencement of the Ordinance, exceed the sum of 25 Dollars.

8. Stamps shall be impressed or embossed at the Stamp Office, and Adhesive Stamps sold, between the hours of 10 A.M. and 3 P.M. every day, authorized Holidays excepted.

Approved in Council,

RICHARD GRAVES MACDONNELL,  
*Governor.*

L. D'ALMADA E CASTRO,  
*Clerk of Councils.*

No. 147.

### GOVERNMENT NOTIFICATION.

The following Additional Order made by His Excellency Governor SIR RICHARD GRAVES MACDONNELL in Council, under "The Stamp Ordinance, 1866," is published for general information.

By Command,

CECIL C. SMITH,  
*Acting Colonial Secretary.*

Colonial Secretary's Office, Hongkong, 5th October, 1867.

### "STAMP ORDINANCE, 1866."

[No. 12 OF 1866.]

### ADDITIONAL ORDER

Made by His Excellency SIR RICHARD GRAVES MACDONNELL in Council, this 4th day of October, 1867.

The Stamp Duty on a Charter Party shall be, during the first half-year subsequent to the commencement of the said Ordinance, *Three Dollars*, and also if in sets for each Second, Third and subsequent part of every such set, *One Dollar*.

Approved in Council,

RICHARD GRAVES MACDONNELL,  
*Governor.*

L. D'ALMADA E CASTRO,  
*Clerk of Councils.*

No. 148.

### GOVERNMENT NOTIFICATION.

The following Rules of the Stamp Office, approved by His Excellency Governor SIR RICHARD GRAVES MACDONNELL, are published for general information.

By Command,

CECIL C. SMITH,  
*Acting Colonial Secretary.*

Colonial Secretary's Office, Hongkong, 5th October, 1867.

## RULES OF THE STAMP OFFICE.

- 1.—The Office will be open for the transaction of business from 10 A.M. to 3 P.M. every day (Sundays and authorized holidays excepted.)
- 2.—All applications for Impressed Stamps must be made upon a printed form of Requisition which will be supplied gratuitously.
- 3.—Adhesive Stamps can be obtained upon payment, without a Requisition.

- 4.—Payment for Impressed Stamps must be made on presentation of the Requisition, which must be accompanied by the “goods” *i.e.* the paper, printed forms, parchment, or documents tendered with it for the purpose of being impressed.
- 5.—Requisitions for Impressed Stamps will be executed in the order in which they are received, and when it is not possible to complete a Requisition in a short time after it is put in, a time will be named at which the “goods” will be ready; in such cases a Receipt on a printed form will be given for the Requisition, and the “goods” will be delivered on presentation of that Receipt only.
- 6.—All “goods” and money given in change should be counted and examined before they are removed from the Counter, as no question as to wrong count of the “goods” or of the weight or goodness of the money will be entertained afterwards.
- 7.—For the present it is not intended to issue Impressed Stamps except upon paper, &c. sent in by the Public.

8.— **Spoiled Stamps on unexecuted Instruments.**

- 1.—Allowance will be made for Stamps upon Instruments which have been spoiled by some error in the writing;
- 2.—Or defaced by some accident;
- 3.—Or which have been rendered useless by some unforeseen circumstances before they have been completed or rendered fit for their intended purpose.
- 9.—The claim for such Stamps must be made by Affidavit by the owner within Six Months after they have been spoiled or rendered useless.

10.— **Spoiled Stamps on executed Instruments.**

- 1.—Allowance will be made for Stamps on Instruments which are found unfit for the purpose originally intended by reason of any mistake or error therein;
- 2.—Or which cannot be completed in the form proposed by the death of any Person whose signature is necessary;
- 3.—Or by reason of the refusal of any Person to sign the same.
- 11.—The claim for Stamps on executed Instruments must be made within Six Months after they shall have been signed and the substituted Deeds, if any, must be produced duly stamped.
- 12.—Stamps on Bills of Exchange or Promissory Notes when signed by the drawer or maker will be allowed if they have not been out of his hands and have not been accepted or tendered for acceptance.
- 13.—But Bills, &c., wherein any error or mistake has been made will be allowed also, although they may have been accepted or tendered for acceptance, provided the claimant produces the Bills which have been substituted for them within Six Months after the date of the spoiled ones.
- 14.—Applications for allowances for Spoiled Stamps will be entertained every Friday between Noon and 3 P.M.
- 15.—In cases where paper, printed or plain, or parchment, &c., is spoiled in stamping, it will be destroyed, the applicants finding at their own cost the additional paper, &c., required.
- 16.—The Stamps will be impressed upon any part of the Documents indicated, where it may be practicable with security to the Revenue, a point which in case of dispute will be decided by the Collector of Stamps.
- 17.—To prevent inconvenience a few Blank Forms of Bills of Exchange or Bills of Lading may be left at the Stamp Office by persons requiring Impressed Stamps to supply any deficiency which may have occurred in counting, or to re-place any which may have been spoiled in stamping.
- 18.—All Impressed Stamps will bear the date on which they are impressed.
- 19.—The Officers of the Stamp Office are not responsible for any loss or damage which may occur to any Deed, Instrument, or Writing sent in for the purpose of being stamped, unless the same occurs willfully, fraudulently, or by gross negligence.

F. W. MITCHELL,  
*Collector of Stamp Revenue.*

Stamp Office, Hongkong, 4th October, 1867.