

GOVERNMENT NOTIFICATION.—No. 591.

His Excellency the Governor has given his assent, in the name and on behalf of the KING, to the following Ordinances passed by the Legislative Council:—

Ordinance No. 18 of 1901.—An Ordinance to further amend the Jury Consolidation Ordinance, 1887.

Ordinance No. 19 of 1901.—An Ordinance to amend The Probates Ordinance, 1897, (No. 3 of 1897).

Ordinance No. 20 of 1901.—An Ordinance to amend the law relating to the manufacture of gunpowder and of fireworks, and to regulate the sale and conveyance of gunpowder.

Ordinance No. 21 of 1901.—An Ordinance to validate Crown leases heretofore made of Foreshore and submerged Lands within the territorial waters of the Colony for reclamation and other purposes and to legalize and facilitate the making of such leases hereafter.

Ordinance No. 22 of 1901.—An Ordinance to amend and consolidate the Laws relating to Stamps and Stamp Duty in the Colony of Hongkong.

By Command,

J. H. STEWART LOCKHART,
Colonial Secretary.

Colonial Secretary's Office, Hongkong, 8th October, 1901.

No. 18 OF 1901.

An Ordinance to further amend the Jury Consolidation Ordinance, 1887.

LS

HENRY A. BLAKE,
Governor.

[5th October, 1901.]

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 Jury Consolidation Ordinance, 1887, Amendment Ordinance, 1901.

Amendment of sec. 12 of the Jury Consolidation Ordinance, 1887, No. 18 of 1887. 2. Section 12 of the Jury Consolidation Ordinance, 1887, (hereinafter referred to as the principal Ordinance), is hereby amended by substituting for the words "the number to be drawn from the ballot box in the first instance shall be twenty-four" the words "the number to be drawn from the ballot box shall be seventeen".

Amendment of sec. 13 of the Jury Consolidation Ordinance, 1887. 3.—(1.) The words from "If either the plaintiff" down to and including the words "the special jury panel" in section 13 of the principal Ordinance are hereby repealed.

(2.) The remaining portion of the same section is hereby amended by substituting for the words "Provided that the party applying for such special jury" the words "The party applying for a special jury".

Amendment of sec. 29 of the Jury Consolidation Ordinance, 1887. 4. Section 29 of the principal Ordinance is hereby amended by substituting for the words "ten dollars each for every trial" the words "twenty-five dollars each for each day of every trial".

Passed the Legislative Council of Hongkong, this 26th day of September, 1901.

C. CLEMENTI,
Acting Clerk of Councils.

Assented to by His Excellency the Governor, the 5th day of October, 1901.

J. H. STEWART LOCKHART,
Colonial Secretary.

No. 19 OF 1901.

An Ordinance to amend The Probates Ordinance, 1897. (No. 3 of 1897.)

LS HENRY A. BLAKE,
Governor.

[5th October, 1901.]

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 for all purposes as The Probates Amendment Ordinance, 1901. Short title.

2. Section 14 of The Probates Ordinance, 1897, is hereby amended by adding the following paragraph to the end thereof, namely:— Amendment of sec. 14 of No. 3 of 1897.

“In case of the death of any citizen of the United States of America in the Colony of Hongkong, without having, in such Colony, any known heirs or testamentary executors by him appointed, the Official Administrator shall at once inform the nearest Consular officer of the United States of America of the circumstance, in order that the necessary information may be immediately forwarded to persons interested. The said Consular officer shall have the right to appear, personally or by delegate, in all proceedings on behalf of the absent heirs or creditors until they are otherwise represented.”

Passed the Legislative Council of Hongkong, this 26th day of September, 1901.

C. CLEMENTI,
Acting Clerk of Councils.

Assented to by His Excellency the Governor, the 5th day of October, 1901.

J. II. STEWART LOCKHART,
Colonial Secretary.

No. 20 OF 1901.

An Ordinance to amend the law relating to the manufacture of gunpowder and of fireworks, and to regulate the sale and conveyance of gunpowder.

LS HENRY A. BLAKE,
Governor.

[5th October, 1901.]

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 for all purposes as “The Gunpowder and Fireworks Ordinance, 1901.” Short title.

2. In this Ordinance:—

“Gunpowder” means the common or black variety and includes nitro-compound explosives: Interpretation.

“Fireworks” means what is usually understood by the term fireworks and includes Chinese crackers:

“Occupier” includes any number of persons and a body corporate; and in the case of any manufacture includes any person carrying on such manufacture: (The Explosives Act, 1875, section 108.)

The expression “factory magazine” means a building for keeping the gunpowder or fireworks made in the factory. (Ibid.)

3. No person shall manufacture or cause to be manufactured any gunpowder within such limits or parts of this Colony as may be prescribed by any Rules made by the Governor-in-Council. Manufacture of gunpowder, etc. prohibited within certain limits.

4. Outside such limits or parts no person shall manufacture or cause to be manufactured in this Colony any gunpowder, except at a factory established on the site and in the manner specified in a licence for the same granted under this Ordinance. Penalty for manufacture of gunpowder without licence.

Fee. The fee for any such licence shall be twenty-five dollars per annum payable in advance.

Application for licence for factory. (Explosives Act, 1875, section 6.) 5. An applicant for a licence under section 4 shall, if required to do so, submit for the approval of the Governor a statement accompanied by a plan (drawn to scale) of the proposed factory and the site thereof (which plan shall be deemed to form part of, and to be in this Ordinance included in, the expression, licence).

The draft licence shall contain the terms which the applicant proposes to have inserted in the licence, and shall specify such of the following matters as are applicable, namely:—

- (a.) The boundaries of the land forming the site of the factory and either any belt of land surrounding the site which is to be kept clear, and the buildings and works from which it is to be kept clear, or the distances to be maintained between the factory or any part thereof, and other buildings and works; and
- (b.) The situation, character, and construction of all the mounds, buildings and works on or connected with the factory and the distances thereof from each other; and
- (c.) The nature of the processes to be carried on in the factory and in each part thereof, and the place at which each process of the manufacture, and each description of work connected with the factory, is to be carried on, and the places in the factory at which gunpowder and any ingredients of gunpowder, and any articles liable to spontaneous ignition, or inflammable or otherwise dangerous, are to be kept; and
- (d.) The amount of gunpowder and of ingredients thereof wholly or partly mixed to be allowed at the same time in any building or machine or any process of the manufacture or within a limited distance from such building or machine, having regard to the situation and construction of such building, and to the distance thereof from any other building or any works; and
- (e.) The situation of each factory magazine, and the maximum amount of gunpowder to be kept in each factory magazine, and in each such building as aforesaid; and
- (f.) The maximum number of persons to be employed in each building in the factory; and
- (g.) Any special terms which the applicant may propose by reason of any special circumstances arising from the locality, the situation or construction of any buildings or works, or the nature of any process, or otherwise.

The Governor, after examination of the proposal, may reject the application altogether or may approve of the draft licence, with or without modification or addition, and may grant to the applicant permission for the establishment of the factory on the proposed site.

Licences for manufacture of fireworks. Fee. Penalty. 6. The Governor may issue licences, which shall contain such terms and conditions as the Governor may in each particular case think fit, for the manufacture of fireworks, and for the storage of any ingredients to be used in connection with such manufacture.

An applicant for a licence to manufacture fireworks shall specify the proposed site and construction of the factory, and the amount of ingredients which he proposes to store in connection with the factory, and the maximum numbers of persons to be employed in each building in the factory.

The fee for any such licence shall be ten dollars per annum payable in advance.

No person shall manufacture or cause to be manufactured any fireworks except at a factory established on the site and in the manner specified in a licence for the same granted under this Ordinance.

Governor may amend licence. 7. The Governor may, at any time, in his discretion, amend any licence issued under this Ordinance or any of the terms thereof.

Governor-in-Council may cancel licence. 8. Any licence issued under this Ordinance may be cancelled at any time by the Governor-in-Council for any cause which the Governor-in-Council thinks fit; in the event of any such cancellation neither the licence fee nor any portion thereof shall be returned unless the Governor-in-Council shall so direct.

9. In every factory for gunpowder or for fireworks;—
- (1.) The factory or any part thereof shall not be used for any purpose not in accordance with the licence; and
- (2.) The terms of the licence shall be duly observed, and the manufacture or keeping or any process in or work connected with the manufacture or keeping of gunpowder or fireworks shall not be carried on except in accordance with those terms; and
- (3.) The factory and every part thereof shall be maintained in accordance with the licence; and any material alteration in the factory, by enlarging or adding to the site, or by externally enlarging or adding to any building, or by altering any mound otherwise than by enlargement, or by making any new work, shall not be made except in pursuance of an amending licence granted under this Ordinance.

Regulation
of factories,
for gun-
powder and
fireworks.
(Ibid, sec-
tion 9.)

In the event of any breach (by any act or default) of this section in any factory,—

- (a.) All or any part of the gunpowder or ingredients thereof or fireworks or ingredients thereof in respect to which, or being in any building or machine in respect to which, the offence was committed, may be forfeited; and
- (b.) The occupier shall be liable, upon summary conviction before a Magistrate, to a fine not exceeding in the case of the first offence five hundred dollars, and in the case of a second or any subsequent offence one thousand dollars, and in addition five hundred dollars for every day during which such breach continues, and, in default of payment of such fines, in the case of the first offence, to imprisonment with or without hard labour for a term not exceeding six months and in the case of a second or any subsequent offence to imprisonment for a term not exceeding twelve months.

10. No gunpowder shall be hawked, sold, or exposed for sale upon any highway, street, public thoroughfare, or public place.

Prohibition
of the sale of
gunpowder
in highways.
(Ibid, sec-
tion 39.)

11. All gunpowder exceeding one pound in weight, when publicly exposed for sale or sold, shall be in a substantial case, canister, or other receptacle made and closed so as to prevent the gunpowder from escaping, and the outermost receptacle containing such gunpowder shall have affixed the word "Gunpowder" in English or other European language or Chinese in conspicuous characters by means of a brand or securely attached label or other mark.

Sale of gun-
powder to be
in closed
packages
labelled.
(Ibid, sec-
tion 32.)

12. Fireworks kept or exposed for sale on any premises shall be placed under cover in boxes or in glass cases, secured so as to protect the fireworks from ignition.

Fireworks
to be placed
under cover.

13. The following general rules shall be observed with respect to the packing of gunpowder for conveyance:—

General rules
as to pack-
ing of gun-
powder for
conveyance.
(Ibid, sec-
tion 33.)

- (1.) The gunpowder, if not exceeding five pounds in amount, shall be contained in a substantial case, canister, or other receptacle, made and closed so as to prevent the gunpowder from escaping; and
- (2.) The gunpowder, if exceeding five pounds in amount, shall be contained either in a single package or a double package. A single package shall be a box, barrel, or case of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow the gunpowder to escape. If the gunpowder is packed in a double package the inner package shall be a substantial case, canister, or other receptacle made and closed so as to prevent the gunpowder from escaping, and the outer package shall be a box, barrel, or case of wood or metal or other solid material, and shall be of such strength, construction, and character that it will not be broken or accidentally opened, or become defective or insecure whilst being conveyed, and will not allow the gunpowder to escape; and
- (3.) The interior of every package, whether single or double, shall be kept free from grit and otherwise clean; and

- (4.) Every package, whether single or double, when actually used for the package of gunpowder, shall not be used for any other purpose; and
- (5.) There shall not be any iron or steel in the construction of any such single package or inner or outer package, unless the same is effectually covered with tin, zinc, or other material; and
- (6.) The amount of gunpowder in any single package, or if there is a double package in any one outer package, shall not exceed one hundred pounds, except with the consent of and under conditions approved by the Governor; and
- (7.) On the outermost package there shall be affixed the word "Gunpowder" in conspicuous characters in English or other European language or Chinese by means of a brand or securely attached label or other mark;

In the event of any breach (by any act or default) of any general rule in this section, the gunpowder in respect of which this breach is committed may be forfeited, and the person guilty of such breach shall be liable to a fine not exceeding two hundred dollars, and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding three months.

The Governor-in-Council may from time to time make, and when made repeal, alter, and add to, rules for the purpose of rescinding, altering, or adding to the general rules contained in this section or any of them; and the rules so made by the Governor-in-Council shall have the same effect as if they were enacted in this section.

Appointment
of Govern-
ment
Inspectors.
(Ibid. sec-
tion 53.)

14. The Governor may from time to time appoint any fit persons to be inspectors for the purposes of this Ordinance, and any such inspector is referred to in this Ordinance as a Government inspector.

Every order appointing an inspector shall be published in the Gazette.

Power of
Government
Inspectors.
(Ibid. sec-
tion 55.)

15. A Government inspector shall have power to make such examination and inquiry as may be necessary to ascertain whether this Ordinance is complied with, and for that purpose:—

- (1.) He may enter, inspect, and examine any factory for gunpowder or for fireworks and every part thereof, at all times by day and night, but so as not to unnecessarily impede or obstruct the work in such factory, and may make inquiries as to the observance of this Ordinance and all matters and things relating to the safety of the public or of the persons employed in or about such factory; and
- (2.) He may require the occupier of any factory which he is entitled, under this section, to enter, or a person employed by such occupier therein, to give him samples of any gunpowder, and fireworks, or of any ingredients thereof, or of any substance therein.

The occupier of every such factory, his agents and servants, shall furnish the means required by the inspector as necessary for every such entry, inspection, examination, and inquiry.

Any person who fails to permit a Government inspector to enter, inspect, examine, or make inquiries in pursuance of this section, or to comply with any requisition of such inspector in pursuance of this section, or who in any manner obstructs such inspector in the execution of his duties under this Ordinance, shall be liable, upon summary conviction before a Magistrate, to a fine not exceeding one thousand dollars for every offence, and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding one year.

Rules.

16. It shall be lawful for the Governor-in-Council, from time to time, to make such rules as he may deem expedient with regard to the manufacture of gunpowder and fireworks and the sale and conveyance thereof, and with regard to the limits within which such manufacture shall be entirely prohibited, and with regard to the structure and working of and the precautions to be observed in any factory for gunpowder or fireworks, and also with regard to the storage of fireworks, and generally with regard to any matters which the Governor-in-Council may deem expedient for the better carrying out of this Ordinance. Such rules shall not come into force until published in the Gazette.

17. Whenever there occurs any accident by explosion or by fire in or about or in connexion with any premises licensed under this Ordinance the occupier of such premises shall forthwith send, or cause to be sent, notice of such accident and of the loss of life or personal injury (if any) occasioned thereby, to the Captain Superintendent of Police.

Notice of accident. (Ibid, section 63.)

Every such occupier as aforesaid who fails to comply with this section shall be liable to a fine not exceeding two hundred dollars, and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding three months.

18. Any person contravening any of the undermentioned sections of this Ordinance, or any of the rules made under this Ordinance, shall be deemed guilty of an offence and shall be liable, upon summary conviction before a Magistrate, to the following penalties:—

Penalties.

(a.) For an offence against section 3 or section 4 or section 6, a fine not exceeding one thousand dollars for every day during which the unlawful manufacture is carried on, and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding one year, and, if the Magistrate thinks fit, forfeiture of all or any part of the gunpowder or ingredients thereof or of the fireworks or ingredients thereof, which may be found in or about the place where such unlawful manufacture is being carried on, or in the possession or under the control of any person convicted under section 3 or section 4 or section 6.

(Ibid, section 4.)

(b.) For an offence against section 10 or section 11 or section 12 of this Ordinance or of any rule made thereunder, a fine not exceeding one hundred dollars, and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding two months, and all or any part of the gunpowder or fireworks hawked, sold, or exposed for sale in contravention of any of the provisions of any of the last mentioned three sections, or found in the possession of a person convicted under any of such sections, may be forfeited.

19. Any person who enters without permission or otherwise trespasses upon any factory, or the land immediately adjoining thereto which is occupied by the occupier of such factory, shall for every such offence, if not otherwise punishable, be liable to a fine not exceeding fifty dollars and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding one month and may be forthwith removed from such factory or land by any Police Officer or Constable or by the occupier of such factory, or any agent or servant of or other person authorized by such occupier.

Trespass on factory, etc. (Ibid, section 77.)

Any person other than the occupier of or person employed in or about any such factory, who is found committing any act which tends to cause explosion or fire in or about such factory, shall be liable to a fine not exceeding five hundred dollars and, in default of payment of such fine, to imprisonment with or without hard labour for a term not exceeding six months.

Committing act tending to explosion.

The occupier of any such factory shall post up on some conspicuous place or places a notice or notices warning all persons of their liability to penalties under this section: but the absence of any such notice or notices shall not exempt a person from a penalty under this section.

20. Any person who is found committing any act for which he is liable to a penalty under this Ordinance and which tends to cause explosion or fire in or about any factory, may be apprehended without a warrant by any Police Officer or Constable, or by the occupier of or the agent or servant of or other person authorised by the occupier of such factory, and be removed from the place at which he is arrested, and conveyed as soon as conveniently may be before a Magistrate.

Apprehension without warrant. (Ibid, section 78.)

21. Whenever it is made to appear to a Magistrate that there is reasonable cause to suspect that any offence is being committed against this Ordinance, such Magistrate may, by warrant under his hand, direct any Police Officer or Constable to enter, at any time, any building, premises or place, with such assistance and using such force as may be necessary, and to search the same and ascertain whether any such offence has been or is being committed.

Search warrant.

If any gunpowder, ingredient of gunpowder, fireworks, or other thing is found, with regard to which there is reason to believe that any offence against this Ordinance has been or is being committed, such Officer or Constable may cause the same to be conveyed before the Magistrate or placed in safe keeping, and may also apprehend any person so offending against this Ordinance or reasonably suspected of so offending, and the Magistrate may also, if he thinks fit, order all or any part of such gunpowder, ingredient of gunpowder, fireworks, or thing to be forfeited.

- Renewal of licence. 22. Every licence issued under this Ordinance must be renewed annually.
- Exemptions. 23. This Ordinance shall not apply to Government, Military, or Naval Stores.
- Repeal. 24. All the unrepealed portions of Ordinance 1 of 1848 are hereby repealed.

Passed the Legislative Council of Hongkong, this 26th day of September, 1901.

C. CLEMENTI,
Acting Clerk of Councils

Assented to by His Excellency the Governor, the 5th day of October, 1901.

J. H. STEWART LOCKHART,
Colonial Secretary.

No. 21 OF 1901.

An Ordinance to validate Crown leases heretofore made of Foreshore and submerged Lands within the territorial waters of the Colony for reclamation and other purposes and to legalize and facilitate the making of such leases hereafter.



HENRY A. BLAKE,
Governor.

[5th October, 1901.]

- Preamble. WHEREAS divers Crown leases of portions of the foreshore and sea bed within the territorial waters of the Colony have, from time to time, been granted by the Governor of Hongkong in the name and on behalf of His Majesty and of Her late Majesty Queen Victoria, for reclamation and other purposes, and whereas doubts have arisen as to how far some of such leases or agreements for such leases are valid and effectual for the purposes for which they were made, and it is expedient to remove such doubts, and also to make provision for the making of such leases and agreements in the future:
- 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 Foreshores and Sea Bed Ordinance, 1901.
- Validation of former Crown leases. 2. All Crown leases of any portions of the foreshore or of the sea bed within the territorial waters of the Colony, and all agreements for the grant of such leases, heretofore made by the Governor shall be deemed to have been and to be as valid and effectual for all intents and purposes as if they had been duly made under the provisions of this Ordinance:
- Proviso. Provided that this section shall not be deemed in any way to affect the Crown lease of Lantao Marine Lot No. 2.
- Power to grant Crown leases of foreshore and sea bed in future. 3. From and after the passing of this Ordinance it shall be lawful for the Governor from time to time to grant and to agree to grant such Crown leases for any term not exceeding seventy-five years or for such longer term as the Secretary of State may authorize of the foreshore and sea bed within the limits of the territorial waters of the Colony

and of Crown land covered with water in any tidal river or channel connected with such territorial waters, as may be declared by the Governor in Council to be expedient to be granted for the purpose of reclamation, harbour improvement, or building, or for the construction of docks, slips, piers, or wharves, or in view of the requirements of manufactures, commerce or traffic or for any other purpose whatsoever:

Provided always, that before any such declaration is made by the Governor in Council, the terms of the lease proposed to be made under this Ordinance with a description of the property intended to be demised shall be inserted in every ordinary issue of the Gazette during a period of three months, and shall be published by proclamation in the Chinese language which proclamation shall be publicly posted in some suitable place near the site of the said property, together with a notice calling upon all persons having objections to the granting of such lease to send in their objections in writing to the Colonial Secretary before the expiration of the said period of three months, and all such objections shall be duly considered by the Governor in Council:

Preliminary Procedure.

Provided also that this section shall not be deemed to authorize the grant of any Crown lease which would derogate from or be inconsistent with the special rights of sea access (if any) of any holder of any Lot, holding under a Crown lease, without the consent of such holder.

Proviso.

4. Every Crown lease made under the provisions of this Ordinance shall specify the purposes for which the land is leased and shall be deemed to demise to the lessee the foreshore or sea bed included in such lease free and discharged from all rights, privileges, profits-à-prendre, and easements, whether public or private, which may have existed or may be claimed in or over such foreshore and sea bed so far as is necessary for carrying out the said purposes, and shall contain:—

Effect of leases under this Ordinance. Covenants and provisos to be contained therein.

(i.) A proviso that in the event of the lessees, their executors, administrators, and assigns or successors, (as the case may be) failing, at any time during the continuance of the term of the said lease, to use the demised land for the purposes so specified as aforesaid, without the previous licence or consent of His Majesty, His Heirs, Successors, or Assigns, signified in writing by the Governor, then it shall be lawful for His Majesty, His Heirs, Successors, or Assigns, by the Governor or by any officer authorized by him in writing, to re-enter on such land, foreshore, and sea bed, or on any portion thereof in the name of the whole, and thereupon the same shall be forfeited to and vest in the Crown.

(ii.) Such covenants and provisos as shall be approved in each case by the Governor in Council with regard to the construction and use of any works to be made and done upon the said land and as to the time within which such works shall be commenced and completed.

(iii.) A reservation to the Crown of all mines and minerals under the demised lands.

5. Nothing in this Ordinance shall be in derogation of any of the powers or rights of the Crown in respect of the foreshore or of the territorial waters of this Colony.

Saving of rights of the Crown.

Passed the Legislative Council of Hongkong, this 26th day of September, 1901.

C. CLEMENTI,
Acting Clerk of Councils.

Assented to by His Excellency the Governor, the 5th day of October, 1901.

J. H. STEWART LOCKHART,
Colonial Secretary.

No. 22 OF 1901.

An Ordinance to amend and consolidate the Laws relating to Stamps and Stamp Duty in the Colony of Hongkong.



HENRY A. BLAKE,
Governor.

[5th October, 1901.]

- Preamble. 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 Stamp Ordinance, 1901.
- Definitions. (16 of 1886, s. 1.) 2. In the construction of this Ordinance the term "Collector" shall include the person for the time being appointed by the Governor to have the control and management of the Stamp Office.
- Document. "Document" shall mean any deed, instrument, or writing whatever.
- Material. "Material" shall mean paper or parchment.
- Execution. "Executed" and "Execution," with reference to documents not under seal shall mean signed and signature respectively.
- Officers continued. (16 of 1886, s. 2.) Office. Subsidiary offices. Staff. (16 of 1886, s. 3.) 3. The present Collector and all other Officers of the Stamp Office are hereby continued in their offices. There shall be one general Stamp Office for the Colony, and such subsidiary Stamp Offices as the Governor may from time to time in his discretion appoint.
4. The Governor may from time to time appoint and remove a Chief Officer, who shall have the control and management of the Stamp Office, and such other Officers as may from time to time be required to carry on the business of the Stamp Office.
- Duty payable according to first schedule. (16 of 1886, s. 4 adapted.) 5. For every document executed after the coming into force of this Ordinance of any of the kinds specified by the First Schedule as requiring stamps, there shall be payable to Government a stamp duty of the amount indicated in the said Schedule to be proper for such document.
- Every provision contained in the said Schedule shall be of the same force as if it were contained in the body of this Ordinance.
- Governor in Council may make rules. (16 of 1886, s. 5 amended.) 6. The Governor in Council may from time to time make rules,—
- (a.) fixing lower rates of duty than those specified in the First Schedule;
- (b.) exempting from duty any of the documents mentioned in the First Schedule;

- (c.) prescribing the form, size, and material of the stamps to be used under this Ordinance, and the mode and place of impressing, affixing, or denoting the value of the same and the manner of writing upon or filling up the same, and also the manner of cancelling the same;
- (d.) authorizing or prohibiting the use of adhesive stamps for any documents required to bear stamps;
- (e.) authorizing the over-embossing of the stamps used under this Ordinance or some of them and the method of over-embossing the same;
- (f.) providing in certain cases for the Collector certifying that stamp duty has been paid; and
- (g.) generally for the carrying out of the provisions of this Ordinance.

Execution out of the Colony.

7. All documents whatever executed out of the Colony shall, before being used brought into force or registered within the Colony, be stamped according to the rate of duty to which they would have been liable had they been executed in the Colony. Execution out of Colony. (26 of 1895, s. 3.)

Stamping after execution.

8. Any Civil Court may direct the Collector to stamp and receive the duty and penalty, if any, upon any document which may be stamped after execution under this Ordinance. Such duty and penalty shall be paid into Court, and shall be remitted to the Collector with the document to be stamped after the document has been admitted in evidence. Powers of Court. (26 of 1895, s. 4 adapted.)

The Collector of stamp duty may stamp documents after execution in cases where he shall be satisfied that the omission or neglect to stamp or to stamp sufficiently did not arise from any intention to evade payment of stamp duty or otherwise to defraud, subject to the following rules:— Powers of Collector.

- (i) Transfers of shares shall not be stamped until the numbers of the shares and the consideration money are entered, nor shall they, if executed within the Colony, be stamped after execution.
- (ii) Bills of exchange and promissory notes executed in the Colony shall not be stamped after execution.
- (iii) Documents executed out of the Colony shall be stamped in accordance with the provisions of section 7 of this Ordinance.
- (iv) The documents mentioned in the Second Schedule to this Ordinance may be stamped without payment of penalty at any time within seven days from the date of execution.
- (v) Subject to the preceding rules, all documents which may be stamped after execution may be so stamped on payment of a penalty, as follows:—
 - (a) If within one month of execution, double the amount of deficient duty.
 - (b) If within two months, four times the amount of deficient duty.
 - (c) If after two months, ten times the amount of deficient duty.

PROVIDED ALWAYS that the Collector may remit the whole or any portion of the penalty prescribed by this sub-section if he is satisfied that the omission or neglect to stamp arose solely from urgent necessity or unavoidable accident, or that the special circumstances of the case otherwise justify his doing so. He may require sworn or other evidence as to the circumstances at his discretion.

Adjudication, Reception in evidence, and Impounding.

9. Whenever any person is in doubt respecting the proper amount of stamp duty payable upon any document, he may apply to the Collector for an adjudication on such document, at the same time depositing a fee of one dollar, whereupon the Collector shall decide the amount of duty to which such document is liable, and on payment thereof shall impress the document with stamps to that amount, and also with an additional stamp denoting that the adjudication fee has been paid. Adjudication. (16 of 1886, s. 11.)

If the Collector is of opinion that the document is not chargeable with any duty he may stamp such document with a particular stamp denoting that it is not chargeable with any duty, or may make an entry to that effect on such document, in addition to which he shall impress it with the adjudication fee stamp.

Any document bearing the said adjudication fee stamp shall be received in evidence in any Court or registered by any public officer as properly stamped, and shall be regarded as properly stamped for any purpose whatever.

Appeal from Collector's decisions, etc. (16 of 1886, s. 15.)

10. All decisions, orders, or acts of the Collector may be reversed or modified by the Governor. Whenever any person shall suppose any adjudication of the Collector, with reference to any document tendered by such person to be stamped, to be erroneous, it shall be lawful for such person to make application to the Supreme Court in its Summary Jurisdiction, and such Court, having heard such person and the Collector or his deputy, may order the payment of the duty in dispute, or may make such other order as may be necessary under the circumstances.

Unstamped documents not received in evidence. (16 of 1886, s. 9.)

11. Except as otherwise provided by this Ordinance, no document liable to stamp duty under this Ordinance shall be received as creating, transferring, or extinguishing any right or obligation, or as evidence in any civil proceeding in any Court of Justice in the Colony, or shall be acted upon, registered, or authenticated in any such Court or public or other office or by any public officer unless such document be stamped according to this Ordinance or in accordance with the law in force in the Colony at the time it was executed.

Impounding unstamped documents. (16 of 1886, s. 22.)

12. It shall be lawful for all Courts and Magistrates, and for the Collector, and for all persons employed for the sale and distribution of stamps, and they are hereby required to take possession of any document as to which any breach of the laws relating to stamp duty may appear to have been committed, and to deliver the same to the Collector to be used in prosecuting the Offender.

Spoiled Stamps.

Spoiled stamps may be allowed. (16 of 1886, s. 12.)

13. Whenever material bearing an impressed stamp has become damaged, spoiled, or unfit for use, the Collector, on its delivery to him, may supply the owner of such spoiled material with stamps of equal value to those originally impressed, subject to the following rules:—

1. In the case of unexecuted documents spoiled by error in the writing, defaced by accident, or rendered useless by unforeseen circumstances before completion, such allowance may be made within six months of spoiling.
2. In the case of executed documents found unfitted for the purpose originally intended by errors therein, or the execution of which cannot be completely carried out by reason of the death or refusal to sign of any person or other unforeseen circumstance, or in the case of bills of exchange or promissory notes no part of which has been delivered to the payee, such allowance may be made within six months of signature.

Miscellaneous.

Proxies confined to one meeting. (13 of 1894, s. 4.)

14.—(1.) Every letter or power of attorney for the purpose of appointing a proxy to vote at a meeting, hereby charged with the duty of two cents, is to specify the day upon which the meeting at which it is intended to be used is to be held, and is to be available only at the meeting so specified, or any adjournment thereof.

(2.) Every person who votes or attempts to vote under or by means of any such letter or power of attorney, not being duly stamped, shall be liable on summary conviction before a Magistrate to a penalty not exceeding two hundred dollars.

(3.) Every vote given or tendered under the authority or by means of any such letter or power of attorney, not being duly stamped, shall be absolutely null and void.

Denoting stamp. (16 of 1886, s. 13.)

15. When the duty with which an instrument is chargeable depends in any manner upon the duty paid upon another instrument, the payment of such last-mentioned duty shall, if application be made to the Collector for that

purpose, and on production of both the instruments, be denoted in such manner as the Collector thinks fit upon such first-mentioned instrument.

16. The expense of the stamp for any bill of exchange or promissory note shall be borne by the person drawing or making or negotiating the same. The expense of any receipt stamp shall be borne by the person receiving payment. Incidence of cost of certain stamps. (16 of 1886, s. 14.)

17. The Government shall not be responsible for the loss of or for damage to any document tendered for stamping, whilst in the custody of the Collector, nor shall any officer of the Stamp Office be responsible for such loss or damage, unless he shall have caused it wilfully, fraudulently, or by gross negligence. Responsibility for loss of or damage to document. (16 of 1886, s. 17.)

Probate Duty.

18.—(1.) In the case of any person dying after the commencement of this Ordinance the petition of any person applying for probate of the will, or letters of administration, with or without the will annexed, of the estate of the deceased person, shall include or have annexed thereto a list or schedule of— Liability of *donationes mortis causa* and certain other gifts and dispositions of property to probate duty. (New.)

(a.) Any property taken as a *donatio mortis causa* made by the deceased person, or taken under a disposition made by the deceased person purporting to operate as an immediate gift *inter vivos*, whether by way of conveyance, assignment, transfer, delivery, declaration of trust, or otherwise, which has not been *bonâ fide* made twelve months before the death of the deceased person, or taken under any gift, whenever made, under which the donee has not assumed *bonâ fide* possession and enjoyment immediately upon the gift and thenceforward has retained the same, to the entire exclusion of the donor or of any benefit to him by contract or otherwise; (Based on 44 & 45, Vic. 12, s. 38, (2).)

(b.) Any property which the deceased person, having been absolutely entitled thereto, has, without valuable consideration, caused to be transferred to or vested in himself and any other person jointly, whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person; and

(c.) Any property passing under any past or future settlement made, without valuable consideration, by the deceased person, by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself or to reclaim the absolute interest in such property;

and probate duty shall be payable in respect of all such property included in such list or schedule in the same manner as if such property formed part of the estate and effects of the deceased person for or in respect of which such probate or letters of administration is or are granted.

(2.) A covenant to pay any Crown rent and observe and perform any conditions or covenants contained in any Crown lease shall not be deemed to be valuable consideration within the meaning of this section. (New.)

(3.) A covenant by the transferee in any disposition of an equity of redemption in mortgaged property to pay the mortgage debt and interest or any part thereof, or to indemnify the transferor against such debt and interest or any part thereof, shall not be deemed to be valuable consideration for the transfer of such equity of redemption within the meaning of this section. (New.)

19.—(1.) From and after the commencement of this Ordinance, it shall be lawful for any person applying for probate or letters of administration or for the exemplification of probate or letters of administration or for the sealing of any probate or letters of administration granted in the United Kingdom to deliver with or to annex to or include in the sworn petition a schedule of the mortgage debts due and owing from the deceased on the security of leasehold property situated in the Colony where such property Power to deduct debts for the purposes of probate duty. (13 of 1894, s. 2.)

forms part of the estate of the deceased and is the sole security by way of mortgage for such debts and also of the debts due from the deceased to persons resident in the Colony, and in that case, for the purpose of the payment of probate duty the aggregate amount of the debts appearing in the schedule shall be deducted from the value of the deceased's estate and effects in the Colony as specified in the schedule delivered with or annexed to or included in the sworn petition.

(2) Debts to be deducted under the power hereby given shall be debts due and owing from the deceased and payable by law out of any part of the estate and effects in the Colony comprised in the sworn petition, and are not to include voluntary debts expressed to be payable on the death of the deceased, or payable under any instrument which shall not have been *bonâ fide* delivered to the donee thereof three months before the death of the deceased.

Provision for payment of further Probate duty. (13 of 1894, s. 3.)

20.—(1.) If at any time it shall be discovered that the deceased's personal estate and effects in the Colony were at the time of the grant of probate or letters of administration or of exemplification or of the sealing of any probate or letters of administration aforesaid of greater value than the value mentioned in the sworn petition, or that any deduction for debts was made erroneously, the person acting in the administration of such estate and effects shall, within six months after the discovery, deliver an affidavit with an account to the Collector of stamp duty, and shall pay to the Collector the amount of duty which, with the duty (if any) previously paid, shall be sufficient to cover the duty chargeable according to the true value thereof, and shall at the same time pay to the said Collector interest upon such amount at the rate of seven per centum per annum from the date of the grant exemplification or sealing or from such subsequent date as the said Collector may in the circumstances think proper.

Penalty.

(2.) Any person who shall wilfully neglect or omit within the said period of six months to render such account shall be personally liable on summary conviction before a Magistrate to a penalty not exceeding two hundred dollars.

Recovery of duty.

(3.) Notwithstanding such neglect or omission and notwithstanding any such conviction, such duty (whatever the amount thereof) may be recovered at the suit of the Colonial Treasurer in the Supreme Court in its Summary Jurisdiction without prejudice to any other remedy.

Power to refund probate duty on certain grounds. (16 of 1886, s. 16.)

21. The Governor may order a refund by Treasury warrant of the whole or any portion of any probate duty which may have been paid to the Collector, for the refund of which any equitable claim shall be proved to his satisfaction, on the ground of payment of probate duty on the same estate elsewhere, assignment or diminution of value of the estate, discharge of debts, or other reasonable cause.

Offences and Penalties.

Penalties for default in taking out Probate or Administration.

(New.)
(Compare Straits Settlements Ordinance X of 1885, s. 18.)

22. If any person after the commencement of this Ordinance in any way administers any part of the estate and effects of any deceased person without obtaining probate of the will or letters of administration of the estate and effects of the deceased within six months after such decease or within two months after the termination of any suit or dispute respecting the will or the right to letters of administration, if there be any such which is not ended within four months after such decease, every such person shall forfeit to His Majesty the sum of five hundred dollars, and shall also be liable to pay to His Majesty double the amount of stamp duty chargeable on the estate and effects of the deceased person, and the same shall be a debt due to the Crown and be recoverable by any of the ways and means in force for the time being for the recovery of Crown rents: Provided that nothing in this section shall be deemed to interfere with the special powers conferred by Ordinance upon the Official Administrator, the Colonial Treasurer, and the Captain Superintendent of Police of acting in certain cases without obtaining probate of the will or letters of administration of a deceased person.

Penalties for non-stamping, &c. (16 of 1886, s. 6.)

23. Every person who commits any of the following offences shall, on summary conviction thereof before a Magistrate, be liable to a penalty not exceeding one hundred dollars, that is to say:—

(1.) Drawing, accepting, issuing, endorsing, negotiating, paying, or receiving payment of any bill of

exchange, promissory note, or other similar instrument, or making, executing, or signing (except as hereinbefore provided) any document enumerated in the First Schedule on unstamped or insufficiently stamped material.

- (2.) Delivery out of his hands custody or power of any document upon which an adhesive stamp has been affixed under this Ordinance without cancelling the said stamp so that it cannot be used again.
- (3.) Any breach of this Ordinance not specially provided for.

24. Every person who commits any of the following offences shall, on summary conviction thereof before a Magistrate, be liable to a penalty not exceeding five hundred dollars, that is to say:—

Penalties for frauds. (16 of 1886, s. 7.)

- 1. Drawing any bill of exchange purporting to be drawn in a set of two or more without drawing on duly stamped material the whole number of bills constituting such set.
- 2. Knowingly and wilfully executing any document charged under the First Schedule with *ad valorem* duty, in which the consideration money or amount involved is not truly expressed and set forth, with intent to avoid full payment of stamp duty, or knowingly and wilfully inserting or setting forth or procuring to be inserted or set forth in such document a less amount than the full and true consideration money or amount involved.

25. Every person who forges alters or imitates, or assists in forging altering or imitating any stamp used for the purposes of this Ordinance shall be guilty of felony. Any stamp impressed in the Stamp Office by any person without the authority of the Collector, and not accounted for to him, shall be held to be forged within the meaning of this section.

Forging stamps, &c. (16 of 1886, s. 18 amended.)

26. Every person who uses, utters, disposes of, puts off, or without lawful excuse is in possession of any forged altered or imitated stamp as aforesaid, knowing the same to be forged altered or imitated, shall be guilty of felony, and such stamp or stamps shall be forfeited to the Crown.

Uttering, and possession. (16 of 1886, s. 19.)

27. Every person who fraudulently removes an adhesive stamp from any document, or wilfully removes or attempts to remove from any adhesive stamp any mark that has been made thereon by way of cancellation, or knowingly uses puts off or is in possession of any adhesive stamp, from which any such mark has been wholly or partially removed, shall be guilty of a misdemeanor.

Removing marks, and possession. (16 of 1886, s. 20.)

28. Every person who is convicted of any felony under this Ordinance shall be liable, at the discretion of the Court, to be kept to imprisonment for any term not exceeding seven years with or without hard labour.

Penalties. (16 of 1886, s. 21.)

Every person who is convicted of any misdemeanor under this Ordinance in respect of which no penalty is specially provided shall be liable, at the discretion of the Court, to be imprisoned for any term not exceeding two years with or without hard labour.

Limit of Time in certain Prosecutions.

29. No person shall be proceeded against under section 23 or 24 of this Ordinance except within two years from the date of the offence nor without the consent of the Attorney General.

Limit of time in prosecutions under s. 22 or s. 23. (16 of 1886, s. 23 adapted.)

Repeals.

30. Ordinances Nos. 16 of 1886, 14 of 1890, 13 of 1894, and 26 of 1895 are hereby repealed.

Repeal.

Passed the Legislative Council of Hongkong, this 26th day of September, 1901.

C. CLEMENTI,
Acting Clerk of Councils.

Assented to by His Excellency the Governor, the 5th day of October, 1901.

J. H. STEWART LOCKHART,
Colonial Secretary.

FIRST SCHEDULE.

(See The Schedule to Ordinance 16 of 1886 as amended by sections 5 & 6 of Ordinance 13 of 1894 and by various Orders in Council.)

Showing the proper Stamps for such Documents as require to be stamped under this Ordinance.

NOTE.—A document containing or relating to several distinct matters is to be separately and distinctly charged with duty in respect of each of such matters. Any document liable to Stamp duty under more than one Article of this Schedule shall be charged under that Article which imposes the highest duty.

1. Adjudication as to the amount of stamp duty to be levied on any document } \$1.

2. Affidavits, Statutory declarations or declarations in writing on oath or affirmation made before any person authorised by law to take the same or to administer an oath or affirmation and not otherwise chargeable with duty, } \$1.

Exemption:—This Article shall not apply to any such affidavit or declaration made for the immediate purpose of being filed or used in the Supreme Court or before any Judge or Officer of such Court or to any affidavit or declaration made for the sole purpose of enabling any person to receive any pension or charitable allowance.

3. Affirmation, See 2.

4. Agreement, or any memorandum of an agreement, under hand only, and not otherwise specially charged with any duty, whether the same be only evidence of a contract or obligatory on the parties from its being a written instrument, } 50 cents.

Note.—Agreements as to letting or tenancy are in all cases chargeable as leases. See articles 32 and 34.

Agreement or Contract accompanied with the deposit of Title Deeds to any immovable property or for securing the payment or repayment of any money or stock, } See Mortgage, 38.

Exemptions.—Label, slip, or memorandum containing the heads of any Insurance to be effected by means of a duly stamped Policy or Risk Note.

Memorandum, letter, or agreement made for or relating to the sale of any goods, wares, or merchandise, or to the sale of any shares in any public company, not being a Broker's note or document given by a Broker.

Seaman's advance note, or memorandum, or agreement made between the master and mariners of any ship for wages.

Emigration Contract.

Passage Ticket.

5. Arbitration Award, } Where the amount claimed or involved does not exceed \$500, \$1.
Where the amount claimed or involved exceeds \$500 but does not exceed \$1,000, \$2.
And for every additional \$1,000, or part of \$1,000 over the first \$1,000, \$1.
Where no money claim is made or the amount involved cannot be ascertained, \$2.

6. Articles of Clerkship, or Contract whereby any person shall first become bound to serve as a clerk in order to his admission as an Attorney or Solicitor, } \$50.

7. Assignment, by way of security, or of any security, } See Mortgage, 38.

Upon a sale, See Conveyance, 21.

8. Attested Copy of any Document chargeable with Stamp Duty under this Schedule, } \$1.

In case any document of which an attested copy shall be made has annexed to it or subscribed upon it any certificate, affidavit, declaration, or attestation referring to the execution of such document or

to any other formality in connection with such document, no separate or additional stamp shall be required for or in respect of an attested copy of any such certificate, affidavit, declaration, or attestation and the Stamp of \$1 upon the attested copy of the principal document shall be deemed to cover and include the attested copies of all such certificates, affidavits, declarations, and attestations.

9. Attorney, Letter or Power of,...	See 36 and 42.
10. Average Statement, ...	See Bond, 15.
11. Bank Cheque payable on demand to any person, to bearer, or order,...	2 cents. } To be collected monthly on a statement thereof to be furnished by each Banker or Banking Company to the Collector of Stamp Revenue at the end of each month, and to be signed by the Banker, or Manager, or Agent, and by the Accountant of such Banker or Banking Company.
12. Bank Notes, or other obligations for the payment of money issued by any Banker or Banking Company in the Colony for local circulation and payable to bearer on demand, ...	One per cent. per annum on the average value of such notes in circulation.
13. Bill of Exchange drawn out of but payable on demand within the Colony, not being a Cheque, and bearing the date on which it was made, ...	2 cents.

Bill of Exchange of any other kind whatsoever except a Cheque or Bank Note and Promissory Note of any kind whatsoever except a Bank Note.

From \$ 00 to \$ 10,.....	Free.
" \$ 10 " \$ 50,.....	2 cents.
" \$ 50 " \$ 250,.....	5 "
" \$ 250 " \$ 500,.....	10 "
" \$ 500 " \$ 1,000,.....	20 "
" \$ 1,000 " \$ 2,000,.....	50 "
" \$ 2,000 " \$ 3,000,.....	\$1.00
" \$ 3,000 " \$ 5,000,.....	\$1.50
" \$ 5,000 " \$10,000,.....	\$2.00
" \$10,000 " \$15,000,.....	3.00
Every \$ 5,000 additional or part thereof,	\$0.50

Note 1.—A Bill of Exchange for exactly \$50 is to be charged 2 cents, and so throughout the table.

Note 2.—When Bills of Exchange or other such documents are drawn in sets of two or more, half the above duties to be charged on each part of a set. If the Duty be 5 cents the first part of the set shall be charged 3 cents, and the other parts 2 cents each.

Note 3.—In the case of a Bill of Exchange drawn out of and payable on demand out of the Colony, the duty payable on any such Bill of Exchange, when it is negotiated within the Colony, shall be 2 cents.

Note 4.—In the case of Bills in sets drawn out of the Colony, the whole duty shall be payable on that part of the set which is first presented for payment or acceptance, or is first otherwise negotiated, the other parts of the set being free.

14. Bill of Lading, or ship's receipt where bills of lading are not used, for each part of every set,...	10 cents.
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Exemption.—*Bill of Lading for goods shipped by any Government Officer on account of Government.*

15. Bond, or other obligation concerning Respondentia and Bottomry, and Average Statement, or Bond where no statement is drawn up, ...	10 cents for every \$100 or part thereof.
Bond, for securing the payment or repayment of money not otherwise provided for, or for the transfer or re-transfer of stock, or accompanying the deposit of Title Deeds to any immovable property, ...	See Mortgage, 38.
Bond, ...	See also Articles 6, 29, 31, 46.
16. Broker's Note, or any document having reference to the sale or purchase of any merchandise, given by any Broker, ...	50 cents.
17. Charter Party, or any Agreement or Contract for the charter or hiring of any sea-going ship or vessel, to be charged on the estimated freight, ...	10 cents for every \$100 or part thereof.

32. Lease or Agreement for a Lease, made for a term of years, or for a period determinable with one or more life or lives or otherwise contingent, in consideration of a sum of money paid in the way of premium, fine, or the like, if without rent,

30 cents for every \$100 or part thereof.

33. Lease, executed in pursuance of a duly stamped agreement for the same,

\$1.

34. Lease or Agreement for a Lease of any Land, House, Building or Tenement, at a rent, without payment of any sum of money by way of fine or premium, to be levied on the Annual Rent, for a term not exceeding —

One year,
 Three years,
 Thirty years,
 Exceeding thirty years,

10 cents. }
 25 " } For every \$100
 50 " } or part thereof.
 75 " }

Lease, surrender of,

The same amount of duty as is payable on the lease itself.

Note.—When both rent is paid and there is a fine or premium, the duty is to be the total of that due under both articles 32 & 34.

Exemption.—All rentals under \$50 per annum.

35. Letter or other instrument of Hypothecation accompanying deposit of documents of title to any moveable property, or bond, or other instrument of guarantee in respect of such property or documents of title,

Referring to particular property, \$1.
 Duplicate, 10 cents.
 General, \$2.

36. Letter or Power of Attorney, or other instrument in the nature thereof, for the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instruments be one or more,

2 cents. See also 42.

37. Letter of Guarantee,

See Agreement, 4.

38. Mortgage, or Agreement for a Mortgage, bond, debenture, covenant, warrant of attorney to confess and enter up judgment, and foreign security of any kind not specially charged with duty under this Schedule, to be levied on the amount or value of the principal sum secured.

(i.) Being the only, or principal, or primary security, and also where any further money is added to the money already secured,

10 cents for every \$100 or part thereof.

(ii.) Being a collateral or auxiliary or additional or substituted security, other than a Mortgage executed pursuant to a duly stamped agreement for the same, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped, and for every extension of the time of an Original Mortgage endorsed on such Mortgage;

5 cents for every \$100 or part thereof.

(iii.) Transfer, assignment, disposition or assignation of any Mortgage, bond, debenture, covenant, or foreign security, or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment; to be levied on the amount transferred.

(iv.) Reassignment, release, discharge, surrender, re-surrender, warrant to vacate, or renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured. Where the payment of interest in respect of the money secured is mentioned in any re-assignment or other document specified in this sub-section, no duty shall be payable in respect of such interest,

1 cent for every \$100 or part thereof.

(v.) Mortgage executed in pursuance of a duly stamped agreement for the same,

\$1.

39. Any Notarial Act whatsoever not otherwise charged with duty in this schedule.

\$1.

40. Note of Protest by any Commander or Master of a vessel, or with regard to any Promissory Note or Bill of Exchange,

25 cents.

41. Policy or Risk Note (Insurance) for each copy, and every renewal,

(a) Life Insurance (including Interim Receipts), 25 cents for every \$1,000 or part thereof insured.
 (b) Marine, Hull Risks, for Time,
 (c) All other Insurances (Fire, Marine or otherwise), Where the amount insured does not exceed \$1,000, 10 cents. Where it exceeds \$1,000, 25 cents.

42. Power of Attorney, or Revocation of Power of Attorney,

\$2. See also 36.

43. Probate, or Letters of Administration, with or without the will annexed, to be calculated upon the value of the estate and effects 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 a Trustee for any person or persons and not beneficially:—

(a.) Where the estate and effects are above the value of two hundred and fifty dollars and not above the value of one thousand dollars,

At the rate of one dollar for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

(b.) Where the estate and effects are above the value of one thousand dollars and not above the value of ten thousand dollars,

At the rate of two dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

(c.) Where the estate and effects are above the value of ten thousand dollars,

At the rate of three dollars for every one hundred dollars and for every fractional part of one hundred dollars over any multiple of one hundred dollars.

Exemption.—Where the estate and effects do not exceed the value of two hundred and fifty dollars.

44. Reassignment,

See Mortgage, 38.

45. Receipt or Discharge given for the payment of money, or in acquittal of a debt paid in money or otherwise, when the sum received, discharged or acquitted exceeds \$10,

2 cents.

Exemptions.—Letter acknowledging the arrival of a Currency or Promissory Note, Bill of Exchange, or any Security for Money, Receipt or Debit Note for the Premium on a duly stamped Policy of Insurance. Receipts for pay and allowances of persons in the service of the Imperial or Colonial Government whether Civil, Naval, or Military.

46. Servant's Security Bond. Any Instrument in writing under seal by which any domestic or other Servant or Clerk or Compradore shall give security for the due discharge of his duties, or of the duties of other persons to be employed by him, or for the safe custody of money or property to be entrusted to him, or for the proper carrying on of business to be conducted by him, or for the discharge of his responsibilities arising from such business, whether such security shall be given by the binding of other persons, or by the deposit of money or valuable property or by deposit of the title deeds to any property or by any assignment

The same duty as a Mortgage, see Article 38 (i.) & (ii.).

47. Settlement. Any instrument, whether voluntary or upon any good or valuable consideration, other than a *bond fide* pecuniary consideration, whereby any definite and certain principal sum of money (whether charged or chargeable on lands or not, or to be laid out in the purchase of lands or not) or any definite and certain amount of stock, or any security, is settled or agreed to be settled in any manner whatsoever,

30 cents for every \$100 or part thereof of the amount or value of the property settled or agreed to be settled.

Exemption.—*Instrument of appointment relating to any property in favour of persons especially named or described as the objects of a power of appointment created by a previous settlement stamped with ad valorem duty in respect of the same property, or by will, where probate duty has been paid in respect of the same property as personal estate of the testator.*

48. Settlement executed in pursuance of a duly stamped agreement for the same,

\$1.

49. Statutory Declaration,

See 2.

50. Surrender of a Lease,

The same amount of duty as is payable on the lease itself.

51. Transfer of Shares or stock in any public company, to be computed on the market value of such shares on the day of stamping, which, if doubt arises, the Collector shall decide subject to Section 10 of this Ordinance,

10 cents for every \$100 or part thereof.

(ii.) Transfer for a nominal amount, to be approved by the Collector,

\$1.

Exemption.—*Scrip Certificate.*

GENERAL EXEMPTIONS.

Any Document made or executed by or on behalf of His Majesty or of any Department of His Majesty's Service, or whereby any property or interest is transferred to or any contract of any kind whatsoever is made with His Majesty or any person for or on behalf of His Majesty or any such Department as aforesaid.

But this exemption does not extend to any Document executed by the Registrar of the Supreme Court as Official Administrator or by a Receiver appointed by any Court, or to any Document rendered necessary by any Ordinance or by the order of any Court; neither does it extend to a sale made for the recovery of an arrear of Revenue or Rent, or in satisfaction of a Decree or Order of Court, in any of which cases the purchaser shall be required to pay the amount of the requisite Stamp in addition to the purchase money.

(See section 8.)

SECOND SCHEDULE.

Showing Documents which may be stamped, without payment of penalty, at any time within seven days from the date of execution.

All the documents which are included in Articles 4, 5, 7, 8, 10, 15, 19, 20, 21, 22, 24, 25, 26, 28, 30, 31, 32, 33, 34, 35, 37, 38, 39, 40, 42, 44, 46, 47, 48, and 50 of the First Schedule to this Ordinance, with the following exception, namely:—

Leases or Agreements for a lease for a period of one year or under.