

EXECUTIVE COUNCIL.

No. 378.

Regulations made by the Governor in Council under section 4 of the Stamp Ordinance, 1921, Ordinance No. 8 of 1921, on the 8th day of September, 1921.

1. The regulation relating to "BE" stamps made under the above Ordinance, and published in the *Gazette* of the 30th April, 1921, as the first paragraph in Government Notification No. 205, is amended by the addition of the following proviso at the end thereof:—

"Provided that the stamp duty payable under Heading No. 41 of the Schedule to this Ordinance may, at the option of the person liable for stamping, be paid by means of adhesive 5 cents revenue stamps."

2. The following regulations made under the above Ordinance are hereby repealed:—

(a.) The regulation amending Heading No. 3 in the Schedule to the Stamp Ordinance, 1921, and the regulation relating to Dividend Warrants, which were published as the first and second paragraphs respectively of Government Notification No. 217 in the *Gazette* of the 13th May, 1921, (the said first paragraph being subsequently corrected by Government Notification No. 236, published in the *Gazette* of the 20th May, 1921).

(b.) Regulations 1, 2, 3, and 4, which were published as Government Notification No. 266 in the *Gazette* of the 17th June, 1921.

S. B. B. McELDERRY,
Clerk of Councils.

COUNCIL CHAMBER,
8th September, 1921.

Note 1.—The object of Regulation 1 is to facilitate the stamping of Shippers Books. As the law stands at present, Shippers Books are required to be stamped with adhesive stamps overprinted with the letters "BE", which can be obtained only at the Stamp Office. This is inconvenient for Chinese shipping offices. Regulation 1 therefore provides that 5 cents adhesive stamps may be used for this purpose.

Note 2.—Regulation 2 repeals such of the existing regulations as have been incorporated in the Stamp Amendment Ordinance, 1921, and are therefore now unnecessary.

Note 3.—Previous regulations under the Stamp Ordinance, 1921, were published in the *Gazette Extraordinary* of the 30th April, 1921, and in the *Gazette* of the 13th May, 1921, (as corrected by Notification No. 236, published in the *Gazette* of the 20th May, 1921), and in the *Gazette* of 17th June, 1921.