



THE
OFFICIAL GAZETTE
OF THE
COLONY AND PROTECTORATE OF KENYA.
(SUPPLEMENT).

Published under the authority of His Excellency the Governor of the
Colony and Protectorate of Kenya

Vol XXIV—Supplement No 7] NAIROBI, December 11, 1922

*His Excellency the Governor has approved of the following
Bill being introduced during the present Session of the Legislative
Council.*

*G. R. SANDFORD,
Clerk to the Legislative Council.*

TABLE OF CONTENTS

	PAGE
1 A Bill intituled an Ordinance to Consolidate and Amend the Law Relating to Stamps	1-40

A Bill

Intituled

An Ordinance to Consolidate and Amend the Law Relating to Stamps

CHAPTER I

PRELIMINARY

1 This Ordinance may be cited as “ The Stamp Ordinance, 1922 ” Short title

2 In this Ordinance unless there is something repugnant in the subject or context — Definitions

(1) “ Banker ” includes a Bank and any person acting as a Banker, Banker

(2) “ Bill of Exchange ” means a bill of exchange as defined by the Act of the Imperial Parliament shortly entitled “ The Bills of Exchange Act, 1882 ” and includes also a draft, order, cheque, letter of credit and any other document entitling or purporting to entitle any person, whether named therein or not, to payment by any other person of or to draw upon any other person for, any sum of money, Bills of Exchange

(3) “ Bill of Exchange payable on demand ” includes —

(a) an order for the payment of any sum of money by a bill of exchange or promissory note, or for the delivery of any bill of exchange or promissory note in satisfaction of any sum of money, or for the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen, Bill of Exchange payable on demand

BILLS OF EXCHANGE ACT 1882 —

SECTION 2 (1) A bill of exchange is an unconditional order in writing addressed by one person to another, signed by the person giving it, requiring the person to whom it is addressed to pay on demand or at a fixed or determinable future time a sum certain in money to or to the order of a specified person or to bearer.

(2) An instrument which does not comply with these conditions or which orders any act to be done in addition to the payment of money is not a bill of exchange.

(3) An order to pay out of a particular fund is not unconditional within the meaning of this section but an unqualified order to pay coupled with (a) an indication of a particular fund out of which the drawer is to reimburse himself or a particular account to be debited with the amount or (b) a statement of the transaction which gives rise to the bill is unconditional.

(4) A bill is not invalid by reason,—

- (a) That it is not dated
- (b) That it does not specify the value given or that any value has been given therefor
- (c) That it does not specify the place where it is drawn or the place where it is payable

(b) an order for the payment of any sum of money weekly, monthly or at any other stated periods, and

(c) a letter of credit, that is to say, any instrument by which one person authorizes another to give credit to the person in whose favour it is drawn,

Bill of Lading'

(4) Bill of lading " includes a " through bill of lading," but does not include a mate's receipt,

Bond

(5) " Bond " includes —

(a) any instrument whereby a person obliges himself to pay money to another, on condition that the obligation shall be void if a specified act is performed, or is not performed, as the case may be,

(b) any instrument attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another, and

(c) any instrument so attested, whereby a person obliges himself to deliver grain or other agricultural produce to another,

"Chargeable

(6) " Chargeable " means, as applied to an instrument executed or first executed after the commencement of this Ordinance, chargeable under this Ordinance, and, as applied to any other instrument, chargeable under the law in force in the Colony when such instrument was executed or, where several persons executed the instrument at different times, first executed,

Cheque

(7) " Cheque " means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand,

Colony'

(8) " Colony " means the Colony and Protectorate of Kenya

'Com
missioners'

(9) " Commissioners " mean the Commissioners of Stamp Duties appointed under the provisions of Section 3 (1) of this Ordinance,

'Conveyance

(10) " Conveyance " includes a conveyance on sale and every instrument by which property, whether moveable or immovable, is transferred *inter vivos* and which is not otherwise specifically provided for by the schedule hereto,

'Duly
stamped'

(11) " Duly stamped," as applied to an instrument means that the instrument bears an adhesive or impressed stamp of not less than the proper amount and that such stamp has been affixed or used in accordance with the law for the time being in force in the Colony

Executed
and
'execution

(12) " Executed " and " execution," used with reference to instruments, mean "signed" and "signature,"

Impressed
stamp'

(13) " Impressed stamp " includes —

(a) labels affixed and impressed by the proper officer,

(b) stamps embossed or engraved on stamped paper, and

(c) adhesive stamps over embossed,

Instrument

(14) "Instrument" includes every document by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded,

Instrument of
partition

(15) " Instrument of partition " means any instrument whereby co-owners of any property divide or agree to divide such property in severalty, and includes also a final order for effecting a partition passed by any Civil Court and an award by an arbitrator directing a partition,

'Lease'

(16) " Lease " means a lease of immovable property, and includes also —

(a) a grant for a term of the right to use and enjoy any easement, profit à prendre, or incorporeal right, and a temporary occupation licence under the Crown Lands Ordinance, 1915, or any Ordinance amending or in substitution for the same,

(b) any instrument by which tolls of any description are let,

(c) any writing on an application for a lease intended to signify that the application is granted,

(17) "Marketable security" means a security of such a description as to be capable of being sold in any stock market in the Colony or in the United Kingdom, Marketable security'

(18) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over or in respect of specified property, and for the purpose of this Ordinance includes a "Charge", 'Mortgage-deed'

(19) "Paper" includes vellum, parchment or any other material on which an instrument may be written, 'Paper'

(20) "Policy of insurance" includes — 'Policy of insurance'

(a) any instrument by which one person, in consideration of a premium, engages to indemnify another against loss, damage or liability arising from an unknown or contingent event,

(b) a life-policy, and any policy insuring any person against accident or sickness, and any other personal insurance,

(21) "Policy of sea insurance" or "sea-policy" — "Policy of sea-insurance or sea-policy."

(a) means any insurance made upon any ship or vessel (whether for marine or inland navigation), or upon the machinery, tackle or furniture of any ship or vessel, or upon any goods, merchandise or property of any description whatever on board of any ship or vessel, or upon the freight of, or any other interest which may be lawfully insured in, or relating to any ship or vessel, and

(b) includes any insurance of goods, merchandise or property for any transit which includes, not only a sea risk within the meaning of clause (a) but also any other risk incidental to the transit insured from the commencement of the transit to the ultimate destination covered by the insurance,

Where any person, in consideration of any sum of money paid or to be paid for additional freight or otherwise, agrees to take upon himself any risk attending goods, merchandise or property of any description whatever while on board of any ship or vessel, or engages to indemnify the owner of any such goods merchandise or property from any risk, loss or damage, such agreement or engagement shall be deemed to be a contract for sea-insurance,

(22) "Power-of-Attorney" includes any instrument (not chargeable with a fee under the law relating to court fees for the time being in force) empowering a specified person to act for and in the name of the person executing it, Power of-Attorney

(23) "Promissory note" means a promissory note as defined by the act of the Imperial Parliament shortly entitled "The Bills of Exchange Act, 1882*" Promissory note

It also includes a note promising the payment of any sum of money out of any particular fund which may or may not be available, or upon any condition or contingency which may or may not be performed or happen,

(24) "Receipt" includes any note, memorandum or writing — 'Receipt'

(a) whereby any money, or any bill of exchange, cheque or promissory note is acknowledged to have been received or

(b) whereby any other moveable property is acknowledged to have been received in satisfaction of a debt, or

(c) whereby any debt or demand, or any part of a debt or demand, is acknowledged to have been satisfied or discharged, or

*BILLS OF EXCHANGE ACT, 1882,—

SECTION 83 (1) A promissory note is an unconditional promise in writing made by one person to another signed by the maker, engaging to pay on demand or at a fixed or determinable future time a sum certain in money, to or to the order of a specified person or to bearer

(2) An instrument in the form of a note payable to maker's order is not a note within the meaning of this section unless and until it is indorsed by the maker

(3) A note is not invalid by reason only that it contains also a pledge of collateral security with authority to sell or dispose thereof

(d) which signifies or imports any such acknowledgment and whether the same is or is not signed with the name of any person, and

Settlement (25) "Settlement" means any non-testamentary disposition, in writing, of moveable or immoveable property made —

(a) in consideration of marriage,

(b) for the purpose of distributing property of the settlor among his family or those for whom he desires to provide or for the purpose of providing for some person dependent on him, or

(c) for any religious or charitable purpose,

and includes an agreement in writing to make such a disposition, and where any such disposition has not been made in writing, any instrument recording whether by way of declaration of trust or otherwise, the terms of any such disposition

Commissioners of Stamp Duties

3 (1) The Attorney General, Treasurer and such other officer as the Governor may appoint shall be Commissioners of Stamp Duties and shall have the care and management of the duties to be taken under or by virtue of this Ordinance

Revenue authority

(2) The Governor may by order in the *Gazette* appoint such officer or officers as he may deem fit to be —

(a) The Senior Revenue Authority

(b) Revenue Authorities

and by such order delegate to the Senior Revenue Authority such of the powers of the Commissioners as may be necessary

CHAPTER II

STAMP DUTIES

A — OF THE LIABILITY OF INSTRUMENTS TO DUTY

Instruments chargeable with duty

4 Subject to the provisions of this Ordinance and the exemptions contained in the Schedule hereto the following instruments shall be chargeable with duty of the amount indicated in that Schedule as the proper duty thereon respectively that is to say —

(a) every instrument mentioned in that Schedule which not having been previously executed by any person, is executed in the Colony after the commencement of this Ordinance,

(b) every bill of exchange, cheque or promissory note drawn or made out in the Colony after the commencement of this Ordinance and accepted or paid or presented for acceptance or payment or endorsed, transferred or otherwise negotiated in the Colony, and

(c) every instrument (other than a bill of exchange, cheque or promissory note) mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the Colony after the commencement of this Ordinance, relates to any property situate or to any matter or thing done or to be done, in the Colony and is received in the Colony —

Provided that no duty shall be chargeable in respect of any instrument executed by, or on behalf of or in favour of the Government in cases where, but for this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument

Several instruments used in single transaction of sale mortgage or settlement

5 (1) Where in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, (whether executed at the same time or at different times) the principal instrument only shall be chargeable with the duty prescribed in the Schedule hereto for the conveyance, mortgage or settlement and each of the other instruments shall be chargeable with a duty of two shillings instead of the duty (if any) prescribed for it in that Schedule

(2) The parties may determine for themselves which of the instruments so employed shall for the purpose of sub section one of this section, be deemed to be the principal instrument —

Provided that the duty chargeable on the instrument so determined shall be the highest duty which would be chargeable in respect of any of the said instruments employed

(3) Any instrument modifying the terms of a mortgage in respect of the reduction of principal or increasing or reducing the rate of interest shall be dutiable as an Amendment

6 Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duty with which separate instruments each comprising or relating to one or more distinct matters would be chargeable under this Ordinance

Instruments relating to several distinct matters

7 Subject to the provisions of the last preceding section an instrument so framed as to come within two or more of the descriptions in the Schedule hereto shall, where the duties chargeable thereunder are different, be chargeable only with the highest of such duties —

Instruments coming within several descriptions in Schedule

Provided that nothing in this Ordinance contained shall render chargeable with duty exceeding four shillings a counterpart or duplicate of any instrument chargeable with duty and in respect of which one proper duty has been paid

8 (1) No contract for sea insurance (other than such insurance as is referred to in section five hundred and six of the Act of the Imperial Parliament shortly entitled "The Merchant Shipping Act 1894"), shall be valid unless the same is expressed in a sea policy

Policies of sea insurance

(2) No sea-policy made for time shall be made for any time exceeding twelve months

(3) No sea policy shall be valid unless it specifies the particular risk or adventure, or the time, for which it is made the names of the subscribers or underwriters, and the amount or amounts insured

(4) Where any sea insurance is made for or upon a voyage and also for time or to extend to or cover any time beyond thirty days after the ship shall have arrived at her destination and been there moored at anchor the policy shall be charged with duty as a policy for or upon a voyage, and also with duty as a policy for time

9 The Governor in Council may by rule or order —

Power to reduce remission of compound duties

(a) reduce or remit whether prospectively or retrospectively, in the whole or any part of the Colony, the duties with which any instruments or any particular class of instruments, or any of the instruments belonging to such class, or any instruments when executed by or in favour of any particular class of persons, or by or in favour of any members of such class are chargeable and

(b) provide for the composition or consolidation of duties in the case of issues by any incorporated company or other body corporate of debentures, bonds or other marketable securities

B — OF STAMP AND THE MODE OF USING THEM

10 (1) Except as otherwise expressly provided in this Ordinance all duties with which any instruments are chargeable shall be paid and such payment shall be indicated on such instruments by means of stamps in such manner as the Governor in Council may by rule direct

Duties how to be paid

(2) The Rules made under sub section (1) of this section may amongst other matters, regulate —

(a) in the case of each kind of instrument—the description of stamps which may be used

(b) in the case of instruments stamped with impressed stamps—the number of stamps which may be used,

(c) in the case of bills of exchange or promissory notes—the size of the paper on which they are written

Provisional use
of stamps
previously
useable

11 Until rules shall be made under the last preceding section hereof, any stamps which might lawfully be used immediately before the commencement of this Ordinance for the payment of duties with which any instruments were chargeable may be used for the purpose of this Ordinance

Cancellation
of adhesive
stamps

12 (1) (a) Whoever affixes any adhesive stamp to any instrument chargeable with duty which has been executed by any person shall when affixing such stamp, cancel the same so that it cannot be used again, and

(b) whoever executes any instrument on any paper bearing an adhesive stamp shall, at the time of execution, unless such stamp has been already cancelled in manner aforesaid, cancel the same so that it cannot be used again

(2) Any instrument bearing an adhesive stamp which has not been cancelled so that it cannot be used again, shall, so far as such stamp is concerned, be deemed to be unstamped

(3) The person required by sub-section (1) of this section to cancel an adhesive stamp shall cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing, provided that the Governor in Council may by rule or order prescribe any other mode of cancellation of adhesive stamps on any particular instrument or instruments or any particular class of instruments

Instruments
stamped with
impressed
stamps how to
be written

13 Every instrument written upon paper stamped with an impressed stamp shall be written in such manner that the stamp may appear on the face of the instrument and cannot be used for or applied to any other instrument

Only one
instrument
to be on same
stamp

14 No second instrument chargeable with duty shall be written upon a piece of stamped paper upon which an instrument chargeable with duty has already been written —

Provided that nothing in this section shall prevent any endorsement which is duly stamped or is not chargeable with duty being made upon any instrument for the purpose of transferring any right created or evidenced thereby, or of acknowledging the receipt of any money or goods the payment or delivery of which is secured thereby

Instrument
written
contrary to
Section 13 or
14 deemed
unstamped

15 Every instrument written in contravention of Section 13 or 14 of this Ordinance shall be deemed to be unstamped

Denoting
duty

16 Where the duty with which an instrument is chargeable, or its exemption from duty, depends in any manner upon the duty actually paid in respect of another instrument, the payment of such last mentioned duty shall, if application is made to the Revenue Authority, for that purpose and on production of both the instruments, be denoted upon such first mentioned instrument by endorsement under the hand of the Revenue Authority or in such other manner (if any) as the Governor in Council may by rule prescribe

C — OF THE TIME OF STAMPING INSTRUMENTS

Instruments
executed in
the Colony

17 All instruments chargeable with duty and executed by any person in the Colony shall be stamped within thirty days of execution

Provided that promissory notes and bills of exchange payable on demand or at not more than thirty days from sight or date shall be stamped at or before the time of execution or the date of the instrument whichever shall be the earlier

Instruments
executed at
of the Colony

18 Every instrument chargeable with duty executed only out of the Colony shall be stamped within thirty days of first arrival in the Colony

Provided that promissory notes and bills of exchange payable on demand or at not more than thirty days from sight or date shall be stamped within seven days of first arrival in the Colony

Special
provision for
any particular
class of
instruments

19 Notwithstanding anything hereinbefore provided the Governor in Council may by Rule make provisions for the time of stamping of any particular class of instruments

20 The first holder in the Colony of any bill of exchange, cheque or promissory note drawn or made out of the Colony shall, before he represents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in the Colony, cause to be affixed thereto the proper stamp and (if an adhesive stamp) cancel the same

Bills, cheques
and notes
drawn out of
the Colony

Provided that—

(a) it, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in the Colony, the proper stamp is affixed thereto (and in the case of an adhesive stamp is cancelled in manner prescribed by Section 12 of this Ordinance) and such holder has no reason to believe that such stamp was affixed or cancelled otherwise than by the person and at the time required by this Ordinance such stamp shall, so far as relates to such holder, be deemed to have been duly affixed and cancelled

(b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix or cancel a stamp

D —OF VALUATION FOR DUTY

21 Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of the Colony, such duty shall be calculated on the value of such money in the currency of the Colony according to the current rate of exchange on the day of the date of the instrument

Conversion of
amount
expressed in
foreign
currencies

22 Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security such duty shall be calculated on the value of such stock or security, according to the average price or the value thereof on the day of the date of the instrument

Stock and
marketable
securities how
to be valued

23 Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with such statement, it shall so far as regards the subject-matter of such statement, be presumed, until the contrary is proved, to be duly stamped

Effect of
statement of
rate of
exchange or
average price

24 Where interest is expressly made payable by the terms of an instrument such instrument shall not be chargeable with duty higher than that with which it would have been chargeable had no mention of interest been made therein

Instruments
reserving
interest

25 (1) Where an instrument (not being a promissory note or bill of exchange) —

Certain
instruments
connected with
mortgages of
marketable
securities to be
chargeable
as agreements

(a) is given upon the occasion of the deposit of any marketable security by way of security for money advanced or to be advanced by way of loan or for an existing or future debt, or

(b) makes redeemable or qualifies a duly stamped transfer intended as a security, of any marketable security, it shall be chargeable with duty as if it were an agreement or memorandum of an agreement chargeable with duty under Article No 5 (b) of the Schedule hereto

(2) A release or discharge of any such instrument shall only be chargeable with the like duty

26. Where any property is transferred to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not such debt, money or stock is to be deemed the whole or part as the case may be of the consideration in respect whereof the transfer is chargeable with *ad valorem* duty

How transfer
in considera
tion of debt,
or subject to
future pay
ment etc to
be charged

Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No 17 of the Schedule hereto

Explanation —In the case of a sale of property subject to a mortgage or other incumbrance, any unpaid mortgage money or money charged, together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale

Illustrations

(1) A owes B £100. A sells a property to B, the consideration being £100 and the release of the previous debt of £100. Stamp duty is payable on £150.

(2) A sells a property to B for £50 which is subject to a mortgage to C for £100 and unpaid interest £20. Stamp-duty is payable on £170.

Valued on in
case of
annuity, etc

27 Where an instrument is executed to secure the payment of an annuity or other sum payable periodically, or where the consideration for a conveyance is an annuity or other sum payable periodically, the amount secured by such instrument or the consideration for such conveyance, as the case may be shall, for the purpose of this Ordinance be deemed to be —

(a) Where the sum is payable for a definite period so that the total amount to be paid can be previously ascertained — such total amount,

(b) Where the sum is payable in perpetuity or for an indefinite time not terminable with any life in being at the date of such instrument or conveyance — the total amount which, according to the terms of such instrument or conveyance will or may be payable during the period of twenty years calculated from the date on which the first payment becomes due and

(c) Where the sum is payable for an indefinite time terminable with any life in being at the date of such instrument or conveyance — the maximum amount which will, or may be payable as aforesaid during the period of twelve years calculated from the date on which the first payment becomes due.

Stamp where
value of
subject matter
is indeter-
minate

28 Where the amount or value of the subject matter of any instrument chargeable with *ad valorem* duty cannot be, or (in the case of an instrument executed before the commencement of this Ordinance) could not have been, ascertained at the date of its execution, or first execution, nothing shall be claimable under such instrument more than the highest amount or value for which if stated in an instrument of the same description the stamp actually used would at the date of such execution have been sufficient.

Provided that, in the case of the lease or concession of a mine, or mineral or any other producing area, in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty —

(a) When the lease or concession has been granted by or on behalf of the Governor at such amount or value, not less than £1 000 in respect of the royalty or share (in addition to the duty payable in respect of the rent reserved) as the Revenue Authority may, having regard to all the circumstances of the case have estimated as likely to be payable by way of royalty or share to the Governor under the lease, or

(b) When the lease or concession has been granted by any other person at £2 000 a year and the whole amount of such royalty or share, whatever it may be shall be claimable under such lease or concession.

Provided also that where proceedings have been taken in respect of an instrument under Section 23 or Section 43 of this Ordinance the amount certified by the Revenue Authority shall be deemed to be the stamp actually used at the date of execution.

Facts affecting
duty to be set
forth in
instrument

29 The consideration (if any) and all other facts and circumstances affecting the chargeability of any instrument with duty or the amount of the duty with which it is chargeable shall be fully and truly set forth therein, and the Revenue Authority may require any person executing, or any person employed or being concerned in or about the preparation of any such instrument to give evidence on oath, either verbally or in writing that the facts and circumstances therein are fully and truly set forth and for such purpose the Revenue Authority may administer an oath.

30 (1) Where any property has been contracted to be sold for one consideration for the whole and is conveyed to the purchaser in separate parts by different instruments, the consideration shall be apportioned in such manner as the parties think fit, provided that a distinct consideration for each separate part is set forth in the conveyance relating thereto and such conveyance shall be chargeable with *ad valorem* duty in respect of such distinct consideration

Direction as to
duty in case
of certain
conveyances

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by one person for himself and others wholly for others, is conveyed in parts by separate instruments, if the persons by or for whom the same was purchased for distinct parts of the consideration the conveyance of each separate part shall be chargeable with *ad valorem* duty in respect of the distinct part of the consideration therein specified

(3) Where a person, having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the same to any other person and the property is in consequence conveyed immediately to the sub purchaser the conveyance shall be chargeable with *ad valorem* duty in respect of the consideration moving from the sub purchaser

(4) Where a person having contracted for the purchase of any property but not having obtained a conveyance thereof contracts to sell the whole, or any part thereof, to any other person or persons and the property is in consequence conveyed by the original seller to different persons in parts the conveyance of each part sold to a sub purchaser shall be chargeable with *ad valorem* duty in respect only of the consideration paid by such sub purchaser without regard to the amount or value of the original consideration and the conveyance of the residue (if any) of such property to the original purchaser shall be chargeable with *ad valorem* duty in respect only of the excess of the original consideration over the aggregate of the considerations paid by the sub purchasers

Provided that the duty on such last mentioned conveyance shall in no case be less than two shillings

(5) Where a sub purchaser takes an actual conveyance of the interest of the person immediately selling to him which is chargeable with *ad valorem* duty in respect of the consideration paid by him and is duly stamped accordingly any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable with a duty equal to that which would be chargeable on a conveyance for the consideration obtained by such original seller or where such duty would exceed ten shillings, with a duty of ten shillings

F — DUTY BY WHOM PAYABLE

31 In the absence of an agreement to the contrary the expense of providing the proper stamp shall be borne —

Duties by
whom payable

(a) in the case of any instrument described in any of the following Articles of the Schedule hereto namely —

- No 2 (Administration Bond)
- No 11 (Bill of Exchange)
- No 14 (Bond)
- No 15 (Bottomry Bond),
- No 25 (Customs Bond)
- No 26 (Debenture)
- No 30 (Further Charge)
- No 32 (Indemnity Bond),
- No 38 (Mortgage Deed)
- No 46 (Promissory Note)
- No 52 (Release),
- No 53 (Respondentia Bond),
- No 54 (Security Bond or Mortgage deed),
- No 55 (Settlement)
- No 59 (a) (Transfer of shares in an incorporated company or other body corporate),

No 59 (b) (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not),

No 59 (c) (Transfer of any interest secured by a bond, mortgage deed or policy of insurance) —
by the person drawing, making or executing such instrument

(b) in the case of a policy of insurance other than fire insurance—by the person effecting the insurance,

(c) in the case of a policy of fire insurance—by the person issuing the policy,

(d) in the case of a conveyance (including a reconveyance of mortgaged property) by the grantee
in the case of a lease or agreement to lease—by the lessee or intended lessee,

(e) in the case of a counterpart of a lease—by the lessor

(f) in the case of an instrument of exchange—by the parties in equal shares,

(g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates, and,

(h) in the case of an instrument of partition—by the parties thereto in proportion to their respective shares in the whole property partitioned, or when the partition is made in execution of an order passed by a Civil Court or arbitrator in such proportion as such Court or arbitrator directs

Obligation to
give receipt
in certain
cases

32 (i) Any person receiving any money of £2 or over in amount, or any bill or exchange, cheque or promissory note for an amount of £2 or over, or receiving in satisfaction or part satisfaction of a debt any moveable property, of £2 or over in value, shall, on demand by the person paying or delivering such money, bill, cheque, note or property give a duly stamped receipt for the same

(ii) Any person receiving or taking credit for any premium or consideration for the renewal of any contract of fire insurance, shall, within one month after receiving or taking credit for such premium or consideration, give a duly stamped receipt for the same

CHAPTER III

ADJUDICATION AS TO DUTY

Adjudication
as to proper
stamp

33 (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to a Revenue Authority, and the person bringing it applies to have the opinion of that officer as to the duty (if any) with which it is chargeable, and pays a fee of such amount (not exceeding ten shillings and not less than one shilling) as that officer may in each case direct, that officer shall determine the duty (if any) with which, in his judgment, the instrument is chargeable

(2) For the purpose the Revenue Authority may require to be furnished with an abstract of the instrument, and also with such affidavits or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly

Provided that —

(a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding except in an enquiry as to the duty with which the instrument to which it relates is chargeable, and

(b) any person by whom any such evidence is furnished, shall, on payment of the full duty with which the instrument to which it relates is chargeable be relieved from any penalty which he may have incurred under this Ordinance by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid

34 (1) When an instrument brought to a Revenue Authority under the last preceding section is, in his opinion, one of a description chargeable with duty, and

Certificate by
Revenue
Authority

(a) that officer determines that it is already fully stamped,
or

(b) the duty determined by that officer under the last preceding section or such a sum as, with the duty already paid in respect of the instrument is equal to the duty so determined, has been paid,

that officer shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable has been paid

(2) When such instrument is, in his opinion, not chargeable with duty, the Revenue Authority shall certify in manner aforesaid that such instrument is not so chargeable

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be and, if chargeable with duty shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped

Provided that nothing in this section shall authorise a Revenue Authority to endorse —

(a) any instrument executed or first executed in the Colony and brought to him after the expiration of thirty days from the date of its execution or first execution as the case may be,

(b) any instrument executed or first executed out of the Colony and brought to him after the expiration of thirty days after it has been first received in the Colony, or

(c) any instrument chargeable with the duty of twenty cents or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, not duly stamped

CHAPTER IV

INSTRUMENTS NOT DULY STAMPED

35. (1) Every person having by law or consent of parties authority to receive evidence, and every person in charge of a public office, except an officer of police, before whom any instrument chargeable, in his opinion with duty, is produced or comes in the performance of his functions shall if it appears to him that such instrument is not duly stamped, impound the same

Examination
and impound
ing of
instruments

(2) For that purpose every such person shall examine every instrument so chargeable and so produced or coming before him, in order to ascertain whether it is stamped with a stamp of the value and description required by the law in force in the Colony when such instrument was executed or first executed

Provided that —

(a) nothing herein contained shall be deemed to require any Magistrate or Judge of a Criminal Court to examine or impound if he does not think fit so to do any instrument coming before him in the course of any proceeding,

(b) in the case of a Judge of the Supreme Court the duty of examining and impounding any instrument under this section may be delegated to such officer as the Court appoints in this behalf

(3) For the purposes of this section, in case of doubt, the Governor may determine what offices shall be deemed to be public offices, and who shall be deemed to be persons in charge of public offices

36 Where any receipt chargeable with a duty of twenty cents is tendered to or produced before any officer unstamped in the course of the audit of any public account such officer may in his discretion, instead of impounding the instrument require a duly stamped receipt to be substituted therefor

Special
provision as to
unstamped
receipts

Instruments
not duly
stamped
inadmissible
in evidence,
etc

37 No instrument chargeable with duty shall be admitted in evidence for any purpose by any person having by law or consent of parties authority to receive evidence or shall be acted upon or registered or authenticated by any such person or by any public officer unless such instrument is duly stamped

Provided that —

(a) any such instrument not being an instrument chargeable with a duty of twenty cents only or a bill of exchange or promissory note shall subject to all just exceptions be admitted in evidence on payment of the duty with which the same is chargeable or in the case of an instrument insufficiently stamped of the amount required to make up such duty together with a penalty of £5 or when ten times the amount of the proper duty or deficient portion thereof exceeds £5 of a sum equal to ten times such duty or portion

(b) where any person from whom a stamped receipt could have been demanded has given an unstamped receipt and such receipt if stamped, would be admissible in evidence against him then such receipt shall be admitted in evidence against him on payment of a penalty of two shillings by the person tendering it

(c) where a contract or agreement of any kind is effected by correspondence consisting of two or more letters and any one of the letters bears the proper stamp the contract or agreement shall be deemed to be duly stamped

(d) nothing herein contained shall prevent the admission of any instrument in evidence in any proceeding in a Criminal Court,

(e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of a Revenue Authority as provided by Section 41 or any other provision of this Ordinance

Admission of
instrument
where not to
be questioned

38 Where an instrument has been admitted in evidence, such admission shall not except as provided in Section 63 of this Ordinance, be called in question at any stage of the same suit or proceedings on the ground that the instrument has not been duly stamped

Admission of
improperly
stamped
instruments

39 The Governor in Council may make rules providing that, where an instrument bears a stamp of sufficient amount but of improper description, it may on payment of the duty with which the same is chargeable, be certified to be duly stamped and any instrument so certified shall then be deemed to have been duly stamped as from the date of its execution

Instruments
impounded
how dealt
with

40 (1) When the person impounding an instrument under Section 35 of this Ordinance has by law or consent of parties authority to receive evidence and admits such instrument in evidence upon payment of a penalty as provided by Section 37 of this Ordinance or of duty as provided by Section 39 of this Ordinance, he shall send to the Revenue Authority an authenticated copy of such instrument, together with a certificate in writing, stating the amount of duty and penalty levied in respect thereof and shall send such amount to the Revenue Authority or to such person as he may appoint in his behalf

(2) In every other case, the person so impounding an instrument shall send it in original to the Revenue Authority

Revenue
Authority's
power to
refund penalty
paid under
Section 40
sub-section (1)

41 (1) When a copy of an instrument is sent to the Revenue Authority under sub-section (1) of the last preceding section he may if he thinks fit refund any portion of the penalty in excess of £5 which has been paid in respect of such instrument

(2) When such instrument has been impounded only because it has been written in contravention of Section 13 or Section 14 of this Ordinance the Revenue Authority may refund the whole penalty so paid

Revenue
Authority's
power to stamp
instruments
impounded

42 (1) When the Revenue Authority impounds any instrument under Section 35 of this Ordinance or receives any instrument sent to him under sub-section (2) of Section 40 of this Ordinance not being an instrument chargeable with a duty of twenty cents only or a bill of exchange or promissory note he shall adopt the following procedure —

(a) if he is of opinion that such instrument is duly stamped, or is not chargeable with duty, he shall certify by endorsement thereon that it is duly stamped, or that it is not so chargeable, as the case may be

(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of £5, or, if he thinks fit, an amount not exceeding ten times the amount of the proper duty or of the deficient portion thereof, whether such amount exceeds or falls short of £5

Provided that, when such instrument has been impounded only because it has been written in contravention of Section 13 or Section 14 of this Ordinance, the Revenue Authority may, if he thinks fit, remit the whole penalty prescribed by this Section

(2) Every certificate under clause (a) of sub-section (1) of this section shall, for the purposes of this Ordinance, be conclusive evidence of the matters stated therein

(3) Where an instrument has been sent to the Revenue Authority under sub-section (2) of Section 40 of this Ordinance the Revenue Authority shall when he has dealt with it as provided by this section return it to the impounding officer

43 If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of twenty cents only or a bill of exchange or promissory note is produced by any person of his own motion before the Revenue Authority within one year from the date of its execution or first execution, and such person brings to the notice of the Revenue Authority the fact that such instrument is not duly stamped and offers to pay to the Revenue Authority the amount of the proper duty, or the amount required to make up the same, and the Revenue Authority is satisfied that the omission to duly stamp such instrument has been occasioned by accident, mistake or urgent necessity he may, instead of proceeding under Section 35 and 42 of this Ordinance receive such amount and proceed as next hereinafter prescribed

Instruments
unduly
stamped by
accident

44 (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under Section 37, Section 42 or Section 43 of this Ordinance, the person admitting such instrument in evidence to the Revenue Authority, as the case may be, shall certify by endorsement thereon that the proper duty or, as the case may be, the proper duty and penalty (stating the amount of each) have been levied in respect thereof, and the name and residence of the person paying them

Endorsement
of instruments
on which duty
has been paid
under Sections
37, 42 or 43

(2) Every instrument so endorsed shall thereupon be admissible in evidence, and may be registered and acted upon and authenticated as if it had been duly stamped, and shall be delivered on his application in this behalf to the person from whose possession it came into the hands of the officer impounding it, or as such person may direct

Provided that —

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under Section 37 of this Ordinance, shall be so delivered before the expiration of one month from the date of such impounding or if the Revenue Authority has certified that its further detention is necessary and has not cancelled such certificate

(b) nothing in this section shall affect the second proviso of section 144 of the Indian Code of Civil Procedure as applied to the Colony

45 The taking of proceedings or the payment of a penalty under this Chapter in respect of any instrument shall not bar the prosecution of any person who appears to have committed an offence against the Stamp law in respect of such instrument

Prosecution
for offence
against
Stamp law

Provided that no such prosecution shall be instituted in the case of any instrument in respect of which such a penalty has been paid, unless it appears to the Revenue Authority that the offence was committed with an intention of evading payment of the proper duty

Persons paying
duty or penalty
may recover
same in certain
cases

46 (1) When any duty or penalty has been paid under Section 37, Section 39, Section 42 or Section 43 of this Ordinance, by any person in respect of an instrument, and, by agreement or under the provisions of Section 31 of this Ordinance or any other enactment in force at the time such instrument was executed, some other person was bound to bear the expense of providing the proper stamp for such instrument, the first mentioned person shall be entitled to recover from such other person the amount of the duty or penalty so paid

(2) For the purpose of such recovery any certificate granted in respect of such instrument under this Ordinance shall be conclusive evidence of the matters therein certified

(3) Such amount may, if the Court thinks fit, be included in any order as to costs in any suit or proceeding to which such persons are parties and in which such instrument has been tendered in evidence

If the Court does not include the amount in such order, no further proceedings for the recovery of the amount shall be maintainable

Power to
Commissioners
to refund
penalty or
excess duty in
certain cases

47 (1) Where any penalty is paid under Section 37 or Section 42 of this Ordinance, the Commissioners may, upon application in writing made within one year from the date of the payment, refund such penalty wholly or in part

(2) Where, in the opinion of the Commissioners, stamp duty in excess of that which is legally chargeable has been charged and paid under Section 37 of this Ordinance such Commissioners may, upon application in writing made within three months of the order charging the same, refund the excess

Non liability
for loss of
instruments
sent under
Section 40

48 (1) If any instrument sent to the Revenue Authority under sub section (2) of Section 40 of this Ordinance, is lost, destroyed or damaged during transmission, the person sending the same shall not be liable for such loss, destruction or damage

(2) When any instrument is about to be so sent, the person from whose possession it came into the hands of the person impounding the same, may require a copy thereof to be made at the expense of such first-mentioned person and authenticated by the person impounding such instrument

Power of
payer to stamp
bills, promis-
sory notes and
cheques
received by
him
unstamped

49 When any bill of exchange, promissory note or cheque chargeable with the duty of twenty cents is presented for payment unstamped the person to whom it is so presented may affix thereto the necessary adhesive stamp, and, upon cancelling the same in manner hereinbefore provided, may pay the sum payable upon such bill, note or cheque, and may charge the duty against the person who ought to have paid the same, or deduct it from the sum payable as aforesaid, and such bill, note or cheque shall, so far as respects the duty, be deemed good and valid

Provided that nothing herein contained shall relieve any person from any penalty or proceeding to which he may be liable in relation to such bill note or cheque

Recovery of
duties and
penalties

50 All duties penalties and other sums required to be paid under this Chapter may be recovered by the Revenue Authority by distress and sale of the moveable property of the person from whom the same are due

CHAPTER V

ALLOWANCES FOR STAMPS IN CERTAIN CASES

Allowance for
spoiled stamps

51 Subject to such rules as may be made by the Governor-in-Council as to the evidence to be acquired or the enquiry to be made, the Revenue Authority may, on application made within the period prescribed in Section 52 of this Ordinance, and if he is satisfied as to the facts, make allowance for stamps spoiled in the cases hereinafter-mentioned, namely —

(a) the stamp on any paper inadvertently and undesignedly spoiled, obliterated or by error in writing or any other means rendered unfit for the purpose intended before any instrument written thereon is executed by any person

(b) the stamp on any document which is written out wholly or in part, but which is not signed or executed by any party thereto

(c) in the case of bills of exchange, cheques or promissory notes—

(i) the stamp on any bill of exchange or cheque 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 provided that the paper on which any such stamp is impressed, does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon

(ii) 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

(iii) the stamp used or intended to be used for any bill of exchange, cheque or promissory note signed by, or on behalf of, the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange or cheque, may have been presented for acceptance or accepted or endorsed, or, being a promissory note, may have been delivered to the payee provided that another completed and duly stamped bill of exchange, cheque or promissory note is produced identical in every particular, except in the correction of such omission or error as aforesaid with the spoiled bill, cheque or note

(d) the stamp used for an instrument executed by any party thereto which—

(i) has been afterwards found to be absolutely void in law from the beginning

(ii) has been afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended

(iii) by reason of the death of any person by whom it is necessary that it should be executed, without having executed the same, or of the refusal of any such person to execute the same, cannot be completed so as to effect the intended transaction in the form proposed

(iv) for want of the execution thereof by some material party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended

(v) by reason of the refusal of any person to act under the same, or to advance any money intended to be thereby secured, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose

(vi) becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument between the same parties and bearing a stamp of not less value

(vii) is deficient in value and the transaction intended to be thereby effected has been effected by some other instrument between the same parties and bearing a stamp of not less value

(viii) 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

Provided 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

Explanation —The certificate of the Revenue Authority under Section 34 of this Ordinance that the full duty with which an instrument is chargeable has been paid is a stamp within the meaning of this section

Application
for relief under
Section 51
when to be
made

52 The application for relief under the last preceding section shall be made within the following periods, that is to say —

(1) in the cases mentioned in clause (d) (5) of the said section, within two months of the date of the instrument

(2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within two years after the stamp has been spoiled

(3) in the case of a stamped paper on which an instrument has been executed by any of the parties thereto, within two years after the date of the instrument, or, if it is not dated within two years after the execution thereof by the person by whom it was first or alone executed

Provided that —

(a) when the spoiled instrument has been for sufficient reasons sent out of the Colony, the application may be made within two years after it has been received back in the Colony

(b) when from unavoidable circumstances, any instrument for which another instrument has been substituted, cannot be given up to be cancelled within the aforesaid period, the application may be made within two years after the date of execution of the substituted instrument

Allowance in
case of printed
forms no
longer required
by corpora
tions

53 The Commissioners, or the Revenue Authority if empowered by the Commissioners in this behalf, may, without limit of time, make allowance for stamped papers used for printed forms of instruments by any banker or by any incorporated company or other body corporate, if for any sufficient reason such forms have ceased to be required by the said banker company or body corporate, provided that such authority is satisfied that the duty in respect of such stamped papers has been duly paid

Allowance for
misused
stamps

54 (a) When any person has inadvertently used for an instrument chargeable with duty a stamp of a description other than that prescribed for such instrument by the rules made under this Ordinance, or a stamp of greater value than was necessary, or has inadvertently used any stamp for an instrument not chargeable with any duty, or

(b) When any stamp used for an instrument has been inadvertently rendered useless under Section 15 of this Ordinance, owing to such instrument having been written in contravention of the provisions of Section 13 of this Ordinance,

The Revenue Authority may, on application made within two years after the date of the instrument, or, if it is not dated, within two years after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if chargeable with duty, being re-stamped with the proper duty, cancel and allow as spoiled the stamp so misused or rendered useless

Allowance for
spoiled or
misused
stamps, how to
be made

55 In any case in which allowance is made for spoiled or misused stamps, the Revenue Authority may give in lieu thereof —

(a) other stamps of the same description and value or

(b) if required and he thinks fit, stamps of any other description to the same amount in value, or

(c) at his discretion, the same value in money deducting five cents for each shilling or fraction of a shilling

Allowance for
stamps not
required for
use

56. When any person is possessed of a stamp or stamps which have not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Revenue Authority shall repay to such person the value of such stamp or stamps in money, deducting five cents for each shilling or portion of a shilling, upon such person delivering up the same to be cancelled, and proving to the Revenue Authority's satisfaction —

(a) that such stamp or stamps were purchased by and for such person or persons and were to be used by him or them;

(b) that he has paid the full price thereof, and

(c) that they were so purchased within the period of two years next preceding the date on which they were so deposited.

Provided that where the person is a licensed vendor of stamps the Revenue Authority may, if he thinks fit, make the repayment of the sum set off by or for the vendor without any such condition as aforesaid.

277. When an original stamp or stamps is renewed by the issue of a new debenture in the same terms the Revenue Authority shall, upon application made within one month, repay to the person issuing such debenture the value of the stamp or stamps on the original or on the new debenture, whichever shall be less.

Provision as to
renewal of
certain
debentures

Provided that the original debenture is produced before the Revenue Authority and cancelled by him in such manner as the Governor in Council may direct.

Explanation—A debenture shall be deemed to be renewed in the same terms within the meaning of this section notwithstanding the following changes—

(a) the issue of two or more debentures in place of one original debenture the total amount secured being the same,

(b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same

(c) the substitution of the name of the holder at the time of renewal for the name of the original holder, and

(d) the alteration of the rate of interest or the dates of payment thereof.

CHAPTER VI

REFERENCE AND REVIEW

278. (1) The power exercisable by the Revenue Authority under Chapter I and Chapter II and under clause (a) of the first proviso to section 28 shall in all cases be subject to the control of the Commissioners.

(2) If the Revenue Authority, under section 23 or section 42 feels doubt as to the propriety of any act which any instrument is chargeable and may draw up a statement of the case and submit it to the Commissioners for their decision and the Commissioners—

(a) shall consider the case and send a copy of their decision to the Revenue Authority, to be forwarded to the Governor; the duty (if any) in conformity with such decision.

279. The Commissioners may cause any case referred to them under the last preceding section, or at any time coming to their notice, to be referred to the Governor in Council, to the Court.

Statement of
case by
Commissioners
to Supreme
Court

280. If the Supreme Court is not satisfied that the statements made by the Revenue Authority are sufficient to enable it to determine the case, it may direct the Court to send the case back to the Commissioners to make such additions thereto or alterations therein as the Court may direct in that behalf.

Power of
Supreme Court
to call for
further
particulars as
to case stated

281. (1) The Supreme Court, upon the hearing of any such case, shall decide the questions raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded.

Procedure in
disposing of
case stated

(2) The Court shall send to the Commissioners a copy of such judgment and the seal of the Court, and the Commissioners shall, on receiving such copy, dispose of the case conformably to such judgment.

Statement of
case by other
Courts to
Supreme
Court

60 (1) If any Court, other than the Supreme Court feels doubts as to the amount of duty to be paid in respect of any instrument under any of (a) to Section 37 of this Ordinance, the Judge may draw up a statement of the case and refer it, with his own opinion thereon for the decision of the Supreme Court

(2) The Supreme Court shall deal with the case as if it had been referred under Section 39 of this Ordinance and send a copy of its judgment under the Seal of the Court to the Commissioners and another like copy to the Judge making the reference who shall on receiving such copy, dispose of the case conformably to such judgment

Reason or
citation
decisions of
Courts
regarding the
sufficiency of
stamps

67 (1) When any Court in the exercise of its criminal jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and penalty under Section 37 of this Ordinance the Court to which it refers shall from such references are made by such first mentioned Court may, of its own motion or on the application of the Revenue Authority, take such order into consideration

(2) If such Court, after such consideration, is of opinion that such instrument should not have been admitted in evidence without the payment of duty and penalty under Section 37 of this Ordinance or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect and determine the amount of duty with which such instrument is chargeable and may require any person in whose possession or power such instrument then is to produce the same, and may impound the same when produced

(3) When any declaration has been recorded under sub-section (2) of this section, the Court recording the same shall send a copy thereof to the Revenue Authority and where the instrument to which it relates has been impounded or is otherwise in the possession of such Court, shall also send him such instrument

(4) The Revenue Authority may thereupon notwithstanding anyling contained in the order admitting such instrument in evidence or in any certificate granted under Section 44 or in Section 45 of this Ordinance, prosecute any person for any offence against the Stamp Law which the Revenue Authority considers him to have committed in respect of such instrument

Provided that —

(a) no such prosecution shall be instituted where the amount (including duty and penalty) which according to the determination of such Court, was payable in respect of the instrument under Section 37 of this Ordinance, is paid to the Revenue Authority, unless he thinks that the offence was committed with an intention of evading payment of the proper duty,

(b) except for the purposes of such prosecution no declaration made under this section shall affect the validity of any order admitting any instrument in evidence or of any certificate granted under Section 44 of this Ordinance

CHAPTER VII

CRIMINAL OFFENCES AND PROCEDURE

Penalty for
executing, etc.,
instrument not
duly stamped

64 (1) Any person —

(a) drawing, making, issuing, endorsing or transferring or signing otherwise than as a witness or procuring for acceptance or payment, or accepting, paying or receiving payment of, or in any manner negotiating any bill of exchange cheque or promissory note without the same being duly stamped, or

(b) executing or signing otherwise than as a witness any other instrument chargeable with duty without the same being duly stamped, or

(c) voting or attempting to vote under any proxy not duly stamped

shall for every such offence be punishable with fine which may extend to £50

For the first time any penalty has been paid in respect of any instrument under Section 7, Section 42 or Section 63 of this Ordinance the amount of such penalty may be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a stamp or stamp is issued without being duly stamped the company issuing the same and also every person who at the time it is issued is the Managing Director or Secretary or other principal officer of the company shall be punishable with fine which may extend to £50.

65 Any person required by Section 12 of this Ordinance to cancel an adhesive stamp and failing to cancel such stamp in manner prescribed by that Section shall be punishable with fine which may extend to £10.

Penalty for failure to cancel adhesive stamp

66 Any person who with intent to defraud the Government —

Penalty for omission to comply with provisions of Section 29

(a) execute any instrument in which all the facts and circumstances required by Section 29 of this Ordinance to be set forth in such instrument 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 such facts and circumstances, or

(c) does any other act calculated to deprive the Government of any duty or penalty under this Ordinance, shall be punishable with fine which may extend to £500.

67 Any person who —

Penalty for refusal to give receipt and for devices to evade duty on receipts

(a) being required under Section 52 of this Ordinance to give a receipt, refuses or neglects to give the same, or,

(b) with intent to defraud the Government of any duty, upon a payment of money or delivery of property of £2 or over in value gives a receipt for an amount of value less than £2 or separates or divides the money or property paid or delivered

shall be punishable with fine which may extend to £10.

68 Any person who —

Penalty for retaining out policy or receipt not duly stamped

(a) receives or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving a policy, return for such premium or consideration, make out and affix a duly stamped policy of such amount, or

(b) takes, executes or delivers out any policy which is not duly stamped, or pays or allows to be paid or agrees to pay or allow to be paid, any money or sum in respect of, or on, such policy

shall be punishable with fine which may extend to £2.

69 Any person drawing or executing a bill of exchange or a promissory note or any instrument purporting to be drawn or executed in respect of two or more bills or notes at the same time drawing or executing any bill or note duly stamped the whole number of bills or promissory notes or any instrument purporting to be drawn or executed shall be punishable with fine which may extend to £10.

Penalty for not drawing full number of bills or promissory notes or for not stamping bills or promissory notes to be in force

70 Any person who —

Penalty for not stamping bills and for other devices to defraud the revenue

(a) with intent to defraud the Government of duty draws or makes or issues or transfers any bill of exchange or promissory note, or any instrument purporting to be drawn or executed on which such bill or note is duly stamped, or

(b) drawing, transferring, presenting for acceptance or payment or negotiating or receiving or endorsing, such bill or note or any instrument purporting to be drawn or executed on which such bill or note is duly stamped, or

(c) with the like intent practices or is concerned in any act contrivance or device not specially provided for by this Ordinance or any other law for the time being in force shall be punishable with fine which may extend to £10.

71 (a) Any person appointed to sell stamps who abuses his authority made under Section 76 of this Ordinance and

Penalty for breach of rule relating to sale of stamp and for unauthorised sale

(b) any person not so appointed who sells or offers for sale any stamp (other than adhesive stamps of the value of twenty cents or under)

Shall be punishable with imprisonment of either description for a term which may extend to six months, or with fine which may extend to £50 or with both.

Institution and
conduct of
prosecutions

72 (1) No prosecution in respect of any offence punishable under this Ordinance or any law hereby repealed shall be instituted without the sanction of the Revenue Authority or such other officer as the Governor-General or the Revenue Authority specially authorized in that behalf.

(2) The Commissioner or any officer generally or specially authorized by them in this behalf may direct any such prosecution on or in regard to any such offence.

(3) The amount of any such composition shall be recoverable in the manner provided by Section 50 of this Ordinance.

Jurisdiction of
Magistrates

73 Offences under this Ordinance may be tried by a Magistrate holding a Subordinate Court of the first or second class.

Place of trial

74 Every such offence committed in respect of any instrument may be tried by a Magistrate having jurisdiction in the area in which such instrument is found as well as in any area in which such offence might be tried under the Criminal Procedure Ordinance, 1913.

CHAPTER VIII

SUPPLEMENTARY PROVISIONS

Books etc., to
be open to
inspection

75 Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure his duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty shall at all reasonable times permit the Revenue Authority or any person authorized in writing by the Revenue Authority to inspect for such purpose the registers, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary without fee or charge.

Powers to
make rules
relating to
sale of
stamps

76 The Governor-in-Council may make rules for regulating —

(a) the supply and sale of stamps and stamped paper

(b) the persons by whom alone such sale is to be conducted and

(c) the duties and remuneration of such persons.

Provided that such rules shall not restrict the sale of adhesive stamps of the value of twenty cents or under.

Power to
make rules
generally to
carry out
Ordinance

77 The Governor-in-Council may make rule to carry out generally the purpose of this Ordinance and may by such rules prescribe the fines which shall not exceed £10, to be incurred on breach thereof.

Savings as to
Court fees

78 Nothing in this Ordinance contained shall be deemed to affect the duties chargeable under any enactment for the time being in force relating to Court fees.

Repeal

79 The Indian Stamp Act, 1899, together with all amendments thereof as applied to the Colony and the Indian Stamp Act (Amendment) Ordinance, 1919 are hereby repealed but without prejudice always to anything lawfully done thereunder, or to the prosecution of any offence committed before the commencement of this Ordinance or to any penalty incurred under the said Indian Stamp Act, 1899, and all amendments thereof as applied to the Colony and the Indian Stamp Act (Amendment) Ordinance, 1919 or to any liability imposed by the said Acts or Ordinance upon any person to stamp any document executed prior to the commencement of this Ordinance. Any such prosecution may be had and any such penalty may be recovered and any such liability may be decided in proceedings taken in the same manner in all respects as if such prosecution, penalty or liability had been had, incurred or imposed by virtue of this Ordinance.

SCHEDULE

STAMP DUTY ON INSTRUMENTS

(See Section 4)

Description of Instrument	Proper Stamp duty
1 Acknowledgment of a debt of £2 or over in amount or value, written or signed by, or on behalf of, a debtor in order to supply evidence of such debt in any book (other than a banker's pass book) or on a separate piece of paper when such book or paper is left in the creditor's possession <i>provided</i> that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver in goods or other property	Twenty cents
2 Administration Bond (a) where the amount does not exceed £100 (b) in any other case	Twice the duty on a Mortgage (No 38) for such amount Ten shillings
3 Adoption-Deed , that is to say, any instrument (other than a Will) recording an adoption or conferring or purporting to confer an authority to adopt	£1
4 Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing	Two shillings
EXEMPTIONS	
(a) Affidavit or declaration in writing when made — (i) for the immediate purpose of being filed or used in any Court or before the officer of any Court or (ii) for the sole purpose of enabling any person to receive any pension or charitable allowance (b) Affidavit made for use before any Commissioners appointed under the Commissions of Inquiry Ordinance 1912 or any Ordinance amending or in substitution for the same	
5 Agreement or Memorandum of an Agreement — (a) if relating to the sale of a Government security, or share in an incorporated company or other body corporate, or a Bill of Exchange (b) if not otherwise provided for	Twenty cents One shilling

Description of Instrument	Duty or Stamp-duty
<p style="text-align: center;">EXEMPTIONS</p> <p>Agreement or memorandum of an agreement —</p> <p>(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under (No 40)</p> <p>(b) made in the form of tenders to the Government for or relating to any loan</p> <p>(c) being a contract of service attested in manner provided by the Master and Servants Ordinance 1910, or any Ordinance amending or in substitution for the same,</p> <p>(d) Agreement made with the Uganda Railway Administration for conveyance of goods,</p> <p>(e) such agreements made with the Uganda Railway Administration which purport to limit the responsibility of the Railway Administration as are in a form approved by the Government Council</p> <p style="text-align: center;">•</p> <p>(f) Agreement to lease See Lease (No 33)</p> <p>(g) Agreement to mortgage See Mortgage (No 33)</p> <p>(h) Agreement for partition See Partition (No 42)</p> <p>(i) Agreement for partnership See Partnership (No 43)</p>	
<p>6 Appointment in execution of a power, whether of trustees or of property moveable or immovable where made by any writing not being a Will</p>	<p>£1 S 10</p>
<p>7 Appraisement or valuation made otherwise than under an order of the Court in the course of a suit —</p> <p>(a) where the amount does not exceed £100</p> <p>(b) in any other case</p>	<p>Twice the duty on a Mortgage (No 38) for such amount</p> <p>Twelve shillings</p>
<p style="text-align: center;">EXEMPTIONS</p> <p>(a) appraisement or valuation made for the information of one party only and not being in any manner obligatory between parties either by agreement or operation of law</p> <p>(b) appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent</p>	

Description of Instrument	Proportional duty
<p>8 Apprenticeship-Deed including every writing relating to the service or tuition of any apprentice, clerk or servant placed with any master to learn any profession trade or employment</p> <p style="text-align: center;">EXEMPTION</p> <p>Instrument of apprenticeship executed under the provisions of the Master and Servants Ordinance, 1910 or any Ordinance amending or in substitution for the same</p>	Ten shillings
<p>9 Articles of Association of a Company</p> <p style="text-align: center;">EXEMPTION</p> <p>Articles of any Association not formed for profit and registered under the law in force in the Colony relating to Companies</p> <p>See also Memorandum of Association of a Company (No 37)</p> <p>Assignment See Conveyance (No 22), Transfer (No 59), and Transfer of Lease (No 60), as the case may be</p> <p>Attorney see Power of Attorney (No 45)</p> <p>Authority to Adopt See Adoption Deed (No 3)</p>	£2 S 10
<p>10 Award, that is to say, any decision in writing by an arbitrator or umpire, not being an award directing a partition, on a reference made otherwise than by an order of the Court in the course of a suit —</p> <p>(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed £100</p> <p>(b) in any other case</p>	<p>Twice the duty on a Mortgage (No 38) for such amount</p> <p>Ten shillings</p>
<p>11 Bill of Exchange (as defined by Section 2, (2) and (3) not being a Bond, banknote or currency note)</p> <p>(a) Where payable on demand</p> <p>(b) Where payable otherwise than on demand but not more than one year after date or sight —</p>	<p>Twenty cents</p>

Description of Instrument		Proper Stamp-duty		
		If drawn singly	If drawn in set of two, for each part of the set	If drawn in set of three for each part of the set
		£ Sh Cts.	£ Sh Cts.	£ Sh Cts.
If the amount of the bill or note does not exceed £20		0 0 50	0 0 25	0 0 20
If it exceeds £20 and does not exceed £40		0 1 0	0 0 50	0 0 50
„	£40	0 1 50	0 0 75	0 0 50
„	£60	0 2 50	0 1 25	0 1 0
„	£100	0 3 0	0 1 50	0 1 0
„	£120	0 4 0	0 2 0	0 1 50
„	£160	0 6 0	0 3 0	0 2 0
„	£250	0 12 0	0 6 0	0 4 0
„	£500	0 18 0	0 9 0	0 6 0
„	£750	1 4 0	0 12 0	0 8 0
„	£1 000	1 10 0	0 18 0	0 12 0
„	£1,500	2 8 0	1 4 0	0 16 0
„	£2 000	3 0 0	1 10 0	1 0 0
„	£2 500	3 12 0	1 16 0	1 4 0
and for every additional £1,000 or part thereof in excess of £3 000		1 4 0	0 12 0	0 8 0
(c) Where payable at more than one year after date or sight		Twice the duty on a Mortgage (No 48) for the same amount		
12 Bill of Lading (including a through bill of lading)		Fifty cents		
EXEMPTIONS		N.B.—If a bill of lading is drawn in parts, each one of the set must be stamped as an original		
(a) Bill of lading when the goods therein described are received at place within the limits of any port as defined under the Customs Ordinance 1910 or any Ordinance in substitution thereof, and are to be delivered at another place within the limits of the same port				
(b) Bill of lading when executed out of the Colony and relating to property to be delivered in the Colony				

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
13 Bill of Sale	
(1) Absolute	The same duty as a Conveyance (No 22)
(2) By way of security	Twice the duty on a Mortgage (No 38)
(3) By way of collateral security	Two shillings
14 Bond (as defined by Section 2 (5)) not being a Debenture (No 26) and not being otherwise provided for by this Ordinance or by any Rules of Court — See Administration Bond (No 2), Bottomry Bond (No 15), Customs Bond (No 25), Indemnity Bond (No 32), Respondentia Bond (No 53), Security Bond (No 54)	Twice the duty on a Mortgage (No 38)
EXEMPTIONS	
(a) Bond when executed by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per mensem,	
(b) Bond exempted under Section 26 of the East Africa Police Ordinance, 1911, or any Ordinance amending or in substitution for the same	
15 Bottomry-Bond , that is to say, any instrument whereby the master of a sea-going ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage	Twice the duty on a Mortgage (No 38) for the same amount
16 Cancellation—Instrument of (including any instrument by which any instrument previously executed is cancelled) if attested and not otherwise provided for	Ten shillings
See also Release (No 52), Revocation of Settlement (No 55b), Surrender of Lease (No 58), Revocation of Trust (No 61b)	
17 Certificate of Sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil Court or by the Revenue Authority	The same duty as a Conveyance (No 22) for a consideration equal to the amount of the purchase money only
18 Certificate or other Document evidencing the right or title of the holder thereof, or any other person, either to any shares scrip or stock in or of any incorporated company or other body corporate, or to become proprietor of shares, scrip or stock in or of any such company or body	Twenty cents

Description of Instrument		Proper Stamp-duty
See also Letter of Allotment of Shares (No 34)		
19	Charter-Party , that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not	Two shillings
20.	Cheque (as defined by Section 2 (7))	Twenty cents
21	Composition-Deed , that is to say, any instrument executed by a debtor whereby he conveys his property for the benefit of his creditors, or whereby payment of a composition or dividend on then debts is secured to the creditors, or whereby provision is made for the continuance of the debtor's business, under the supervision of inspectors or under letters of licence, for the benefit of his creditors	£1
22	Conveyance (as defined by Section 2 (10)) not being a Transfer charged or exempted under No 59 — Where the amount or value of the consideration for such conveyance as set forth therein does not exceed £5	Two shillings
Where it exceeds £5 but does not exceed £10		Four shillings
, £10 ,, £20		Eight shillings
, £20 ,, £30		Twelve shillings.
,, £30 ,, £40		Sixteen shillings
, £40 ,, £50		£1
£50 ,, £60		£1 S 4
,, £60 ,, £70		£1 S 8
,, £70 ,, £80		£1 S 12
,, £80 ,, £90		£1 S 16
,, £90 ,, £100		£2
and for every £50, or part thereof, in excess of £100		£1
Provided that in any case when an agreement for sale is stamped with the <i>ad valorem</i> duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling		
EXEMPTIONS		
(a) Certificate of Title exempted under Section 48 of the Land Titles Ordinance, 1908, or any Ordinance amending or in substitution for the same		

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
<p>(b) Conveyance of any property under the Administrator General's Ordinance, 1909, or any Ordinance amending or in substitution for the same to a trustee, heir or beneficiary, if falling under Article 59 (c)</p>	
<p>Co-partnership-Deed See Partnership (No 43)</p>	
<p>23 Copy or Extract certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court fees —</p>	
<p>(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two shillings,</p>	<p>One shilling</p>
<p>(ii) in any other case</p>	<p>Two shillings</p>
<p>EXEMPTIONS</p>	
<p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose</p>	
<p>(b) Copy of, or extract from, any register relating to births baptisms, marriages, divorces, deaths, or burials</p>	
<p>24 Counterpart or Duplicate of any instrument chargeable with duty —</p>	
<p>(a) if the duty with which the original instrument is chargeable does not exceed four shillings</p>	<p>The same duty as is payable on the original</p>
<p>(b) in any other case</p>	<p>Four shillings</p>
<p>25 Customs Bond</p>	
<p>(a) where the amount does not exceed £100</p>	<p>Twice the duty on a Mortgage (No 38) for the same amount</p>
<p>(b) in any other case</p>	<p>Ten shillings</p>
<p>26 Debenture (whether a mortgage debenture or not) being a marketable security,</p>	
<p>(a) If transferable by endorsement or by separate instrument of transfer</p>	<p>Twice the duty on a Mortgage (No 38) for the same amount</p>
<p>(b) If transferable by delivery</p>	<p>The same duty as a Conveyance (No 22) for a consideration equal to the amount of the debenture</p>
<p><i>Explanation</i> — The term debenture includes any interest coupons attached thereto but the amount of such coupons shall not be included in estimating the duty</p>	

Description of Instrument	Proper Stamp-duty
<p style="text-align: center;">EXEMPTION</p> <p>A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders <i>provided</i> that the debentures so issued are expressed to be issued in terms of the said mortgage-deed</p> <p>See also Bond (No 14) and Section 57</p>	
<p>Declaration of any Trust See Trust (No 61)</p>	
<p>27 Delivery-order in respect of Goods, that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein when such goods exceed in value £2</p>	<p>Twenty cents</p>
<p>Deposit of Title Deeds See Mortgage (No 38)</p>	
<p>Dissolution of Partnership See Partnership (No 43)</p>	
<p>28 Divorce—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage</p>	<p>Two shillings</p>
<p>Dower—Instrument of See Settlement (No 55)</p>	
<p>Duplicate See Counterpart (No 24)</p>	
<p>29 Exchange of Property—Instrument of</p> <p>Extract See Copy (No 23)</p>	<p>The same duty as a Conveyance (No 22) for a consideration equal to the value of the property of greatest value</p>
<p>30 Further Charge—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property</p>	<p>The same duty as a Mortgage (No 38) for a consideration equal to the amount of the further charge secured by such instrument</p>
<p>31. Gift—Instrument of, not being a Settlement (No 55) or Will or Transfer (No 59)</p>	<p>The same duty as a Conveyance (No 22) for a consideration equal to the value of the property</p>

Description of Instrument	Pioneer Stamp-duty
Hiring Agreement or agreement for service See Agreement (No 5)	
32 Indemnity Bond	The same duty as a Security Bond (No 54) to the same amount
EXEMPTION	
Indemnity Bonds given to the Railway Administration by consignees (when the Railway receipt is not produced) in respect of the delivery of consignments of fresh fish fruits, vegetables, bread meat, ice, and other perishable articles	
Inspectorship-Deed See Composition Deed (No 21)	
Insurance See Policy of Insurance (No 44)	
33 Lease , including an under lease or sub lease and any agreement to let or sub let —	
(a) where by such lease the rent is fixed and no premium is paid or delivered —	
(i) where the lease purports to be for a term of less than one year,	Twice the duty on a Mortgage (No 38) for the whole amount payable or deliverable under such lease
(ii) where the lease purports to be for a term of not less than one year but not more than three years,	Twice the duty on a Mortgage (No 38) for the amount or value of the average annual rent received
(iii) where the lease purports to be for a term in excess of three years,	Half the duty on a Conveyance (No 22) for a consideration equal to the amount or value of the average annual rent received
(iv) where the lease does not purport to be for any definite term,	Half the duty on a Conveyance (No 22) for a consideration equal to the amount or value of the average annual rent which would be paid or delivered for the first ten years if the lease continued so long
(v) where the lease purports to be in perpetuity	The same duty as a Conveyance (No 22) for a consideration equal to one fifth of the whole amount of rent which would be paid or delivered in respect of the first fifty years of the lease
(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved,	The same duty as a Conveyance (No 22) for a consideration equal to the amount or value of such fine or premium or advance

Description of Instrument	Proper Stamp-duty
<p>(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved</p>	<p>The same duty as a Conveyance (No 22) for a consideration equal to the amount or value of such fine or premium or advance in addition to the duty which would have been payable on such lease if no fine or premium or advance had been paid or delivered</p>
<p>(d) Temporary Occupation Licence</p> <p><i>Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling</i></p>	<p>Three shillings</p>
<p>34 Letter of Allotment of Shares in any company or proposed company, or in respect of any loan to be raised by any company or proposed company</p> <p>See also Certificate or other Document (No 18)</p>	<p>Twenty cents</p>
<p>35 Letter of Credit, that is to say, any instrument by which one person authorises another to give credit to the person in whose favour it is drawn</p> <p>Letter of Guarantee See Agreement (No 5)</p>	<p>Twenty cents</p>
<p>36 Letter of Licence, that is to say, any agreement between a debtor and his creditors that the latter shall for a specified time suspend their claims and allow the debtor to carry on business at his own discretion</p>	<p>£1</p>
<p>37 Memorandum of Association of a Company —</p> <p>(a) If accompanied by articles of association under the law in force in the Colony relating to Companies</p> <p>(b) If not so accompanied</p> <p>EXEMPTED</p>	<p>£1 S 10</p> <p>£5</p>
<p>Memorandum of any association not formed for profit and registered under the law in force in the Colony relating to Companies</p> <p>38 Mortgage-Deed</p> <p>Not being a Bottomry Bond (No 15), Respondentia Bond (No 53) or Security Bond (No 54) —</p>	

Description of Instrument		Proper Stamp-duty
(a) Where the amount secured exceeds	but does not exceed	
£5	£10	Five cents
£10	£20	One shilling
£20	£30	One shilling fifty cents
£30	£40	Two shillings
£40	£50	Two shillings fifty cents
£50	£60	Three shillings
£60	£70	Three shillings fifty cents
£70	£80	Four shillings
£80	£90	Four shillings fifty cents
£90	£100	Five shillings
and for every £50 or part thereof in excess of £100		Two shillings fifty cents
(b) when collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principal or primary security is duly stamped —		
(1) for every sum secured not exceeding £100		Two shillings
(2) for every £100 or part thereof secured in excess of £100		Two shillings
EXEMPTIONS		
(a) Letter of hypothecation accompanying a Bill of Exchange		
(b) Instrument of Pawn or Pledge of Goods, if unattested, and special contract Pawn Ticket exempted under the Lawbrokers Ordinance, 1913		
39	Notarial Act, that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Ticket (No 47), and executed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as Notary Public	Two shillings
40	Notice of Mercantile, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal —	
(a) of any goods of the amount or value of £25 or over,		Five cents
(b) of any stock or marketable securities of the value of —		
(1) Less than £150		Five cents

Description of Instrument	Proper Stamp-duty
(ii) £150 or upwards	One shilling
<p>41 Note of Protest by the Master of a Ship</p> <p>See also Protest by the Master of a Ship (No 48)</p> <p>Order for the Payment of Money See Bill of Exchange (No 11)</p>	One shilling
<p>42 Partition—Instrument or (as defined by Section 2 (15))</p> <p><i>N B</i>—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated</p> <p>Provided that —</p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one shilling,</p> <p>(b) where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling</p>	<p>Half the duty on a Conveyance (No 22) for the amount of the value of the separated share or shares of the property</p>
<p>43 Partnership —</p> <p>A —Instrument or —</p> <p>(a) where the capital of the partnership does not exceed £50</p> <p>(b) in any other case</p> <p>B —Dissolution of —</p>	<p>Five shillings</p> <p>£1</p> <p>Ten shillings</p>
<p><i>Explanation</i> —This does not include an Assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm or both, by his co-partners. This is dutiable as a Conveyance (No 22)</p>	

Description of Instrument	Proper Stamp-duty
Pawn or Pledge —	
See Mortgage (No 38)	
44 Policy of Insurance —	
A —Sea Insurance (see Section 8) —	
(1) for or upon any voyage —	
(i) where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy	Twenty cents
(ii) in any other case, in respect of every full sum of £150 and also any fractional part of £150 insured by the policy,	Twenty cents
(2) for time —	
In respect of every full sum of £100 and also any fractional part of £100 insured by the policy —	
(i) where the insurance shall be made for any time not exceeding six months	Twenty cents
(ii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months	Fifty cents
B —Fire Insurance —	
(1) in respect of an original policy —	
(i) when the sum insured does not exceed £500,	One shilling
(ii) in any other case,	Two shillings
(2) in respect of each receipt for any payment of a premium or any renewal of an original policy	One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under (No 50)
C —Accident and Sickness Insurance —	
(a) against railway accident, valid for a single journey only	Twenty cents
EXEMPTION	
When issued to a passenger travelling by the third class on any railway	
(b) in any other case—for the maximum amount which may become payable in the case of any single accident or sickness where such amount does not exceed £100, and also where such amount exceeds £100 for every £100 or part thereof	Twenty cents

Description of Instrument	Proper Stamp-duty
<p>D —Life Insurance or other Insurance not specifically provided for (except such a Re Insurance as is described in Division E of this Article) —</p> <p>For every sum insured not exceeding £100 and also for every £100 or part thereof insured in excess of £100</p>	<p>Fifty cents</p>
<p>E —Re Insurance by an Insurance Company, which has granted a policy of sea-insurance or a policy of fire insurance, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby</p>	<p>One quarter of the duty payable in respect of the original insurance but not less than twenty cents nor more than two shillings</p>
<p>F —Plate Glass Insurance —</p> <p>(1) in respect of an original policy</p> <p>(2) in respect of each receipt for any payment of a premium or any renewal of an original policy</p>	<p>One shilling</p> <p>One half of the duty payable in respect of the original policy in addition to the amount if any, chargeable under (No 50)</p>
<p>GENERAL EXEMPTION</p> <p>Letter of cover or engagement to issue a policy of insurance</p> <p><i>Provided that, unless such letter or engagement bears the stamp prescribed by this Ordinance for such policy, nothing shall be claimable thereunder nor shall it be available for any purpose, except to compel the delivery of the policy therein mentioned</i></p>	
<p>45 Power-of-Attorney (as defined by Section 2 (22)) not being a Proxy (No 49) —</p> <p>(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents</p> <p>(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a),</p> <p>(c) when authorising one person to operate on a Bank account whereby cheques only may be drawn,</p> <p>(d) when authorising not more than five person to act jointly and severally in more than one transaction or generally,</p> <p>(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally,</p>	<p>One shilling</p> <p>Two shillings</p> <p>Two shillings.</p> <p>Ten shillings</p> <p>£1</p>

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
<p>(f) when given for valuable consideration and authorising the attorney to sell any immoveable property,</p> <p>(g) in any other case,</p> <p>(h) Revocation of,</p>	<p>The same duty as a Conveyance (No 22) for the amount of the consideration</p> <p>Two shillings for each person authorised</p> <p>One shilling</p>
<p>EXEMPTION</p> <p>Power of Attorney exempted under Section 23 of the East Africa Post Office Savings Bank Ordinance, 1909, or any Ordinance amending or in substitution for the same</p> <p><i>Explanation</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person</p>	
<p>46 Promissory Note (as defined by Section 2 (2))</p>	<p>The same duty as a Bill of Exchange (No 11) according as it is payable on demand or payable otherwise than on demand, as the case may be</p>
<p>47 Protest of Bill or Note, that is to say, any declaration in writing made by a Notary Public, or other person lawfully acting as such, attesting the dishonour of a Bill of Exchange or Promissory Note</p>	<p>Two shillings</p>
<p>48 Protest by the Master of a Ship, that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such</p> <p>See also Note of Protest by the Master of a Ship (No 41)</p>	<p>Two shillings</p>
<p>49 Proxy empowering any person to vote at any one election of the members of a district or local board or of a body of Municipal Commissioners, or at any one meeting of (a) members of an incorporated company or other body corporate whose stock or funds is or are divided into shares and transferable (b) a local authority, or (c) proprietors, members or contributors to the funds of any institution</p>	<p>Twenty cents</p>
<p>50 Receipt (as defined by Section 2 (24)) for any money or other property of the amount or value of £2 or over</p>	<p>Twenty cents</p>

Description of Instrument	Proper Stamp-duty
<p data-bbox="618 354 797 385" style="text-align: center;">EXEMPTIONS</p> <p data-bbox="489 448 652 479">Receipts -</p> <p data-bbox="489 542 1041 881">(a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to Section 4 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity or other periodical payment thereby secured,</p> <p data-bbox="489 943 1041 1006">(b) for any payment of money without consideration</p> <p data-bbox="489 1069 1041 1345">(c) given by any Government officer, servant, member of the police force, seaman, nurse or soldier, or his representatives for or on account of any wages pay or pension due from the Government or from the Admiralty or Army Pay Office of the United Kingdom</p> <p data-bbox="489 1408 1041 1508">(d) given for money or securities for money deposited in the hands of any banker to be accounted for,</p> <p data-bbox="489 1571 1041 1734"><i>Provided</i> that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for</p> <p data-bbox="489 1796 1041 2166"><i>Provided</i> also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share or in respect of a call upon any scrip or share of, or in any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security</p> <p data-bbox="489 2229 1041 2392">(e) exempted under Section 23 of the East India Post Office Savings Bank Ordinance 1909 or any Ordinance amending or in substitution for the same,</p> <p data-bbox="489 2455 1041 2687">(f) given by the Uganda Railway Administration for fares for conveyance of passengers or goods or both or animals and to the said Administration for refunds of overcharges made in respect of such fares</p> <p data-bbox="489 2750 1041 2812">See also Policy of Insurance (No 44-B 120)</p>	

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
51 Reconveyance of Mortgaged Property —	
(a) if the consideration for which the property was mortgaged does not exceed £200,	Two shillings
(b) if it exceeds £200 but does not exceed £750	Ten shillings
(c) in any other case	£1 S 10
52 Release , that is to say, any instrument not being such release as is provided for by Section 25 whereby a person renounces a claim upon another person or against any specified property —	
(a) if the amount or value of the claim does not exceed £100	Half the duty on a Conveyance (No 22) for such amount or value
(b) in any other case	£1
53 Respondentia Bond , that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination	Twice the duty on a Mortgage (No 38) for the amount of the loan secured
Revocation of any Trust or Settlement See Settlement No 55) Trust (No 61)	
54 Security Bond or Mortgage-Deed executed by way of security for the due execution of an office or to account for money or other property received by virtue thereof or executed by a surety to secure the due performance of a contract —	
(a) when the amount secured does not exceed £100	Twice the duty on a Mortgage (No 38) for the amount secured
(b) in any other case	Ten shillings
EXEMPTIONS	
BOND or other instrument, when executed —	
(a) by any person for the purpose of guaranteeing that the local income derived from private subscriptions to a charitable dispensary or hospital or any other object of public utility shall not be less than a specified sum per annum,	
(b) executed by officers of Government or their sureties to secure the due execution of an office or the due accounting for money or other property received by virtue thereof	

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
<p>55. Settlement.—</p> <p>A —Instrument of, (including a deed of dower)</p> <p><i>Provided</i> that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling</p> <p style="text-align: center;">EXEMPTION</p> <p>Deed of dower executed on the occasion of a marriage between Muhammedans</p> <p>B —Revocation of—</p> <p>See also Trust (No 61)</p>	<p>Half the duty on a Conveyance (No 22) for a sum equal to the amount or value of the property settled</p> <p>Half the duty on a Conveyance (No 22) for a sum equal to the amount or value of the property concerned but not exceeding £1</p>
<p>56 Share Warrants to bearer issued under the law in force in the Colony relating to Companies</p> <p style="text-align: center;">EXEMPTION</p> <p>Share warrant when issued by a company under the law in force in the Colony relating to Companies, to have effect only upon payment, as a composition for that duty of —</p> <p>(a) Three-quarters per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues in addition to its subscribed capital—three quarters per centum of the additional capital so issued</p> <p>Scrip See Certificate (No 18)</p>	<p>Three-quarters of the duty payable on a Conveyance (No 22) for a consideration equal to the nominal amount of the shares specified in the warrant</p>
<p>57 Shipping Order for or relating to the conveyance of goods on board of any vessel</p>	<p>Twenty cents.</p>

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
58 Surrender of Lease —	
(1) Without consideration —	
(a) when the duty with which the lease is chargeable does not exceed £1	The duty with which such lease is chargeable
(b) in any other case	£1
(2) With consideration	The same duty as a Conveyance (No 22) for the amount of the consideration in addition to the duty chargeable under Sub-Section 1 (a) or (b) of this Article
EXEMPTION	
Surrender of lease, when such lease is exempted from duty	
Temporary Occupation Licence See Lease (No 33))	
59 Transfer (whether with or without consideration) —	
(a) of shares in an incorporated company or other body corporate,	The same duty as a Mortgage (No 38) for a consideration equal to the value of the share
(b) of debentures, being marketable securities, whether the debenture is liable to duty or not,	The same duty as a Mortgage (No 38) for a consideration equal to the face amount of the debenture
(c) of any interest secured by a bond mortgage-deed or policy of insurance —	
(i) if the duty on such bond, mortgage deed or policy does not exceed ten shillings,	The duty with which such Bond, Mortgage Deed or Policy of Insurance is chargeable
(ii) in any other case	Ten shillings
(d) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary	Ten shillings
(e) of any property under the Administrator General's Ordinance, 1909, or any Ordinance amending or in substitution for the same, to a trustee, heir or beneficiary	Ten shillings
EXEMPTIONS	
Transfers by endorsement —	
(i) of a bill of exchange, cheque or promissory note,	

Description of Instrument	Proper Stamp-duty
<p>(n) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods,</p> <p>(m) of a policy of insurance</p>	
<p>60 Transfer of Lease by way of assignment and not by way of under lease</p> <p>(a) without consideration</p> <p>(b) with consideration</p>	<p>Ten shillings</p> <p>The same duty as a Conveyance (No 22) for a consideration equal to the amount of the consideration for the transfer but not less than ten shillings</p>
<p>61 Trust —</p> <p>A —Declaration of—of, or concerning any property when made by an writing not being a Will</p> <p>B —Revocation of—of, or concerning, any property when made by an instrument other than a Will</p> <p>See also Settlement (No 55)</p> <p>Valuation See Appraisement (No 7)</p>	<p>Twice the duty on a Mortgage (No 38) for a sum equal to the amount or value of the property concerned but not exceeding £1 S 10</p> <p>Twice the duty on a Mortgage (No 38) for a sum equal to the amount or value of the property concerned but not exceeding £1</p>
<p>62 Warrant for Goods, that is to say any instrument evidencing the title of any person therein named or his assigns or the holder thereof to the property in any goods lying in or upon any dock, warehouse or wharf such instrument being signed or certified by or on behalf of the person in whose custody such goods may be</p>	<p>Fifty cents</p>
<p>63 Any Instrument (if attested) not otherwise provided for</p>	<p>Ten shillings</p>