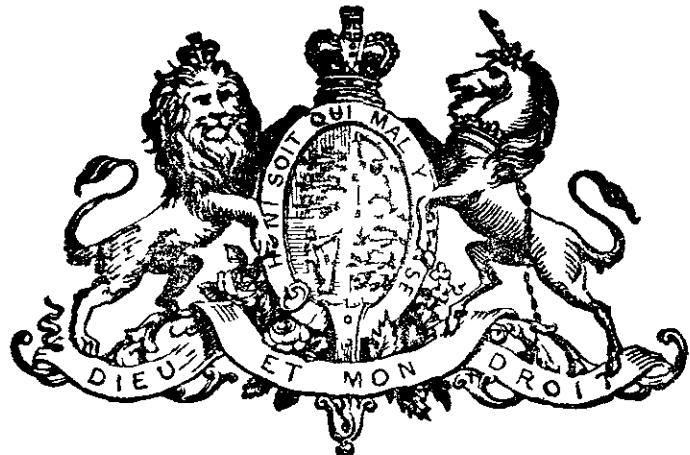


THE
OFFICIAL GAZETTE
OF THE

EAST AFRICA PROTECTORATE.



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TABLE OF CONTENTS

	PAGE
Govt Notice No 71—A Bill intituled an Ordinance to Consolidate and Amend the Law Relating to Stamps	149~181
Proclamation No 18—The Diseases of Animals Ordinance, 1906	182
Govt Notice No 72—The Legislative Council Ordinance, 1919—Rules	182
„ „ „ 73—The East Africa Townships Ordinance, 1903—Rules	182
„ „ „ 74—The East Africa Townships Ordinances, 1903-1918—Rules	182~183
„ „ „ 75—The Township Fees and Conservancy Amendment Ordinance, 1919	183
„ „ „ 76—The Termination of the Present War (Definition) Ordinance, 1919	184
„ „ „ 77—The Fees and Royalties Ordinance, 1903—Pilotage Fees	184
„ „ „ 78—Confirmation of Ordinance (No XXV of 1919) .. .	184
„ „ „ 79—Lower Standard Sawahili Examination—Result of .	184
„ „ „ 80—Transfer to the Administration of Tanganyika Territory	184
„ „ „ 81—Appointments .. .	184
„ „ „ 82-85—The Legislative Council Ordinances, 1919—Notices	185-189
„ „ „ 86—The Native Authority Ordinance, 1912—Appointment Official Headman	190
Gen Notices Nos 244-266—Miscellaneous Notices	190-204

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NOTICE.

COPIES of Ordinances and Regulations, Volume XX, 1918, can be obtained from the Government Press — Price 7/50 per copy

CORRIGENDUM.

"Official Gazette" of February 25th 1920, page 134 — Capt Salkeld's appointment should read Acting Provincial Commissioner, Tanalind and not as shown

ARRIVALS.

Name	Rank •	From leave or on 1st Appointment	Date of leaving Kenya	Due o ^e Embarkation	Date of arrival at Kilindini
I R Gillespie	Asst Dist Commissioner	1st Appointment	Jan 16th, 1920	Jan 15th, 1920	Feb 23d, 1920
C T Davenport		,	," , ,	,	,
F Parker	Clerk, Agricultural	,	,	,	,
W F G Campbell	District Commissioner	Leave	,	Jan 19th, 1920	Feb 24th, 1920
Commander K M	Maine Superintendent,		Jan 9th, 1920	Jan 9th, 1920	Feb 2nd, 1920
I Reynolds, R N R	Uganda Railway				

DEPARTURES.

Name	Rank	On leave or termination of appointment	Date of Departure
F C Gamble	Assistant District Commissioner	Leave	Feb 25th, 1920
J H Noon	Transport Assistant	"	" 25th, "
J Johnston	Manager, Nairobi Experimental Farm	"	" 25th, "

EAST AFRICA PROTECTORATE.

GOVERNMENT NOTICE NO. 71

S 20583.

The following Bill is published for general information and criticism —

A Bill

Entituled

An Ordinance to Consolidate and Amend the Law Relating to Stamps.

CHAPTER I

PRELIMINARY

1 This Ordinance may be cited as "The Stamp Ordinance, Short title 1920"

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

5 (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

(3) "Bill of Exchange payable on demand" —

15 (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,

"BILLS OF EXCHANGE ACT 1882" —

Section 3. (1) A bill of exchange is in unconditional one 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 at a fixed or determinable future time 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 order can be 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 a condition within the meaning of this section but a qualified order to pay coupled with (a) an indication of a particular fund out of which the drawee is to reimburse him self or a particular account to be debited with the amount or (b) a statement of the transaction which give 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,	5
"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	10
	(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	15
	(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, is applied to any other instrument, chargeable under the law in force in the Protectorate when such instrument was executed or, where several persons executed the instrument at different times, first executed,	20
"Cheque"	(7) "Cheque" means a bill of exchange drawn on a specified banker and not expressed to be payable otherwise than on demand,	25
"Revenue Authority"	(8) "Revenue Authority" means the officer or officers appointed in that behalf by the Governor by order published in the "Official Gazette" and unless and until such appointment is made, the Registrar of Documents, Nairobi, shall be the Revenue Authority	30
"Commissioner"	(9) "Commissioners" mean the Commissioners of Stamp Duties appointed under the provisions of Section 2 (ii) of this Ordinance	
"Conveyance"	(10) "Conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred <i>inter vivos</i> and which is not otherwise specifically provided for by the schedule hereto,	35
"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 Protectorate	40
"Executed" and "execution"	(12) "Executed" and "execution" used with reference to instruments mean "signed" and "signature"	45
"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 stamp 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,	50
"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,	55
"Lease"	(16) "Lease" means a lease of immoveable 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, but not a temporary occupation licence under the Crown Lands Ordinance 1915,	60
	(b) any instrument by which tolls of any description are let,	65
	(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 "Marketable security" description as to be capable of being sold in any stock market in the Protectorate or in the United Kingdom

(18) "Mortgage deed" includes every instrument whereby, "Mortgage deed" 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, creates to or in favour of, another, a right over or in respect of specified property,

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

(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 "Power of Attorney") 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

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

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

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

**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 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

"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

(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

(ii) The Governor may by order in the "Official Gazette" appoint such officer as he may deem fit to be the Revenue Authority for any area in the Protectorate

CHAPTER II

20

STAMP DUTIES**A — OF THE LIABILITY OF INSTRUMFNTS TO DUTY****Instruments chargeable with duty**

3 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 therefor 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 Protectorate after the commencement of this Ordinance, 30

(b) every bill of exchange, cheque or promissory note drawn or made out of the Protectorate after the commencement of this Ordinance and accepted or paid, or presented for acceptance or payment, or enclosed, transferred or otherwise negotiated, in the Protectorate, and 35

(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 Protectorate after the commencement of this Ordinance, relates to any property situate, or to any matter 40 or thing done or to be done, in the Protectorate and is received in the Protectorate —

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

4 (1) Where, in the case of any sale, mortgage or settlement, several instruments are employed for completing the transaction, 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 one rupee 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

60

Instruments relating to several distinct matters

5 Any instrument comprising or relating to several distinct matters shall be chargeable with the aggregate amount of the duties with which separate instruments, each comprising or relating to one of such matters, would be chargeable under this Ordinance

6 Subject to the provisions of the last preceding section Instruments coming 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 —

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

10 7 (1) No contract for sea-insurance (other than such Policies of sea insurance 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

15 (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 20 amounts 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 25 duty as a policy for or upon a voyage, and also with duty as a policy for time

8 The Governor in Council may, by rule or order — Power to reduce, remit or compound duties

30 (a) reduce or remit, whether prospectively or retrospectively, in the whole or any part of the Protectorate, 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

35 (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 STAMPS AND THE MODE OF USING THEM

40 9 (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

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

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

50 (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 written in any Oriental language—the size of the paper on which they are written

10 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 Provisional use of stamps previously useable

66 11 (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 Cancellation of adhesive stamps

Instruments stamped with impressed stamps how to be written

Only one instrument to be on same stamp

Instrument written contrary to Section 12 or 13 deemed unstamped
Denoting duty

Instruments executed in the Protectorate

Instruments other than bills, cheques and notes executed out of the Protectorate

Bills, cheques and notes drawn out of the Protectorate

Conversion of amount expressed in foreign currencies

(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 5

(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 10

12 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 15

13 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 25

14 Every instrument written in contravention of Section 12 or 13 of this Ordinance shall be deemed to be unstamped

15 Where the duty with which an instrument is chargeable, 30 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 in writing to the Revenue Authority, for that purpose, and on production of both the instruments, be denoted upon such first— 35 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

16 All instruments chargeable with duty and executed by 40 any person in the Protectorate shall be stamped before or at the time of execution

17 (1) Every instrument chargeable with duty executed only out of the Protectorate, and not being a bill of exchange, cheque or promissory note, may be stamped within three months 45 after it has been first received in the Protectorate

(2) Where any such instrument cannot, with reference to the description of stamp prescribed thereto, be duly stamped by a private person, it may be taken within the said period of three months to the Revenue Authority, who shall stamp the same, in 50 such manner as the Governor-in-Council may by rule prescribe, with a stamp of such value as the person so taking such instrument may require and pay for

18 The first holder in the Protectorate of any bill of exchange, cheque or promissory note drawn or made out of the Protectorate shall before he presents the same for acceptance or payment, or endorses, transfers or otherwise negotiates the same in the Protectorate, affix thereto the proper stamp and cancel the same 55

Provided that,—

(a) if, at the time any such bill of exchange, cheque or note comes into the hands of any holder thereof in the Protectorate, the proper adhesive stamp is affixed thereto and cancelled in manner prescribed by Section 11 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 60

(b) Nothing contained in this proviso shall relieve any person from any penalty incurred by him for omitting to affix 70 or cancel a stamp

D—OF VALUATION FOR DUTY

19 Where an instrument is chargeable with *ad valorem* duty in respect of any money expressed in any currency other than that of the Protectorate, such duty shall be calculated on the 80 value of such money in the currency of the Protectorate according to the current rate of exchange on the day of the date of the instrument

20 Where an instrument is chargeable with *ad valorem* Stock and marketable duty in respect of any stock or of any marketable or other securities how to be valued
5 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

21 Where an instrument contains a statement of current Effect of statement of 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
10 the contrary is proved, to be duly stamped

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

15 23 (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 inmarketable security by way of security for money advanced or to be advanced by way of loan, or for an existing or future debt, or

20 (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

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

24 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 30 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 consideration of debt, or subject to future payment, etc., to be charged

35 Provided that nothing in this section shall apply to any such certificate of sale as is mentioned in Article No. 18 of the schedule hereto

Explanation — In the case of a sale of property subjected to a mortgage or other incumbrance, any unpaid mortgage money or 40 money charged together with the interest (if any) due on the same, shall be deemed to be part of the consideration for the sale

Provided that, where property subject to a mortgage is transferred to the mortgagee, he shall be entitled to deduct from 45 the duty payable on the transfer the amount of any duty already paid in respect of the mortgage

ILLUSTRATIONS

(1) A owes B Rs 1,000 A sells a property to B, the consideration being Rs 500 and the release of the previous debt of Rs 1,000 Stamp duty is payable on Rs 1,500

(2) A sells a property to B for Rs 500 which is subject to a mortgage to C for Rs 1,000 and unpaid interest Rs 200 Stamp-duty is payable on Rs 1,700

(3) A mortgages a house of the value of Rs 10,000 to B 55 for Rs 5,000 B afterwards buys the house from A Stamp-duty is payable on Rs 10,000 less the amount of stamp duty already paid for the mortgage

25 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 — Valuation in case of annuity, etc

(a) Where the sum is payable for a definite period so that 65 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 will 70 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 indeterminate

26 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

5

Provided that, in the case of the lease of a mine 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 —

10

(a) When the lease has been granted by or on behalf of the Governor, at such amount or value 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

15

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

20

Provided also that, where proceedings have been taken in respect of an instrument under Section 31 or Section 41 of this Ordinance the amount certified by the Revenue Authority shall be deemed to be the stamp actually used at the date of execution

25

27 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

30

28 (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

35

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts by separate instruments to 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

40

(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 for the sale by the original purchaser to the sub-purchaser

45

(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

50

Provided that the duty on such last-mentioned conveyance shall in no case be less than one rupee

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(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 five rupees, with a duty of five rupees

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E—DUTY BY WHOM PAYABLE

29 In the absence of an agreement to the contrary, the Duties by whom payable expense of providing the proper stamp shall be borne,—

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

- No 2 (Administration Bond),
- No 6 (Agreement relating to Deposit of Title-deeds, Pawn or Pledge),
- No 12 (Bill of Exchange),
- 10 No 15 (Bond),
- No 16 (Bottomry Bond),
- No 26 (Customs Bond),
- No 27 (Debenture),
- No 31 (Further Charge),
- 15 No 33 (Indemnity-Bond),
- No 39 Mortgage-Deed),
- No 47 (Promissory-Note),
- No 53 (Release),
- No 54 (Respondentia Bond),
- 20 No 55 (Security Bond or Mortgage deed),
- No 56 (Settlement),
- No 60 (a) (Transfer of shares in an incorporated company or other body corporate),
- 25 No 60 (b) (Transfer of Debentures, being marketable securities, whether the debenture is liable to duty or not)
- No 60 (c) (Transfer of any interest secured by a bond mortgage deed or policy of insurance) —
by the person drawing, making or executing such instrument
- 30 (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,
- 35 (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 leasee or intended leasee
- (e) in the case of a counterpart of lease—by the lessor
- (f) in the case of an instrument of exchange—by the parties
40 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.
- 45 30 Any person receiving any money exceeding twenty rupees Obligation to give receipt in amount, or any bill of exchange, cheque or promissory note for in certain cases
- 50 an amount exceeding twenty rupees, or receiving in satisfaction or part satisfaction of a debt any moveable property exceeding twenty rupees 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
- 55 Any person receiving or taking credit for any premium or consideration for any 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 STAMPS

Adjudication as to
proper stamp

31 (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 five rupees and not less than fifty cents) 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 5

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(2) For this purpose the Revenue Authority may require to be furnished with an abstract of the instrument, and also with such affidavit 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 15

Provided that —

(a) no evidence furnished in pursuance of this section shall 20 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) every person by whom any such evidence is furnished, shall on payment of the full duty with which the instrument 25 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

Certificate by Revenue
Authority

32 (1) When an instrument brought to a Revenue Authority 30 under the last preceding section is, in his opinion, one of a description chargeable with duty, and

(a) that officer determines that it is already fully stamped 35 or

(b) the duty determined by that officer under the last 35 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 40 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 45 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

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

(a) any instrument executed or first executed in the Protectorate and brought to him after the expiration of one month from the date of its execution or first execution, as the 55 case may be,

(b) any instrument executed or first executed out of the Protectorate and brought to him after the expiration of three months after it has been first received in the Protectorate, or

(c) any instrument chargeable with the duty of six cents 60 or three 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

- 33 (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
- 34 (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 Protectorate when such instrument was executed or first executed
- 35 15 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,
- 20 (b) nothing herein contained shall be deemed to require any Magistrate or Justice of the Peace to examine or impound any document coming before him in the course of taking an affidavit or exercising or performing any of the other powers or duties of a Notary Public or Commissioner for Oaths,
- 25 (c) in the case of a Judge of the High 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
- 30 (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
- 34 Where any receipts chargeable with a duty of six cents is tendered to or produced before any officer unstamped in the 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
- 35 40 34 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, registered or authenticated by any such person or by any public officer, unless such instrument is duly stamped
- Provided that --
- 45 (a) any such instrument not being an instrument chargeable with a duty of six cents or three 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 five rupees, or, when ten times the amount of the proper duty or deficient portion thereof exceeds five rupees, of a sum equal to ten times such duty or portion,
- 50 55 (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 one rupee by the person tendering it,
- 60 (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

Examination and
impounding of
instrumentsSpecial provision as to
unstamped receiptsInstruments not duly
stamped inadmissible
in evidence, etc

(e) noting 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 32 or any other provision of this Ordinance

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Admission of instrument where not to be questioned

36 Where an instrument has been admitted in evidence, such admission shall not, except as provided in Section 61 of this Ordinance, be called in question at any stage of the same suit or proceeding on the ground that the instrument has not been duly stamped

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Admission of improperly stamped instruments

37 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

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Instruments impounded how dealt with

38 (1) When the person impounding an instrument under Section 33 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 35 of this Ordinance or of duty as provided by Section 37 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

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(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 38, sub section (1)

39 (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 five rupees which has been paid in respect of such instrument

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(2) When such instrument has been impounded only because it has been written in contravention of Section 12 or Section 13 of this Ordinance the Revenue Authority may refund the whole penalty so paid

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40 (1) When the Revenue Authority impounds any instrument under Section 33 of this Ordinance or receives any instrument sent to him under sub-section (2) of Section 38 of this Ordinance, not being an instrument chargeable with a duty of six cents or three cents only or a bill of exchange or promissory note, he shall adopt the following procedure —

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(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

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(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 five rupees, 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 five rupees

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Provided that, when such instrument has been impounded only because it has been written in contravention of Section 12 or Section 13 of this Ordinance the Revenue Authority may, if he thinks fit remit the whole penalty prescribed by this Section

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

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(3) Where an instrument has been sent to the Revenue Authority under sub-section (2) of Section 38 of this Ordinance the Revenue Authority shall, when he has dealt with it as provided by this section, return it to the impounding officer

Instruments unduly stamped by accident

41 If any instrument chargeable with duty and not duly stamped, not being an instrument chargeable with a duty of six cents or three cents only or a bill of exchange or promissory note, is produced by a person of this own motion before the Revenue

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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 33 and 40 of this Ordinance, receive such amount and proceed as next hereinafter prescribed

42 (1) When the duty and penalty (if any) leviable in respect of any instrument have been paid under Section 35, Section 40 or Section 41 of this Ordinance, the person admitting such instrument in evidence of 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

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

30 Provided that —

(a) no instrument which has been admitted in evidence upon payment of duty and a penalty under Section 35 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 Protectorate

43 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

45 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

44 (1) When any duty or penalty has been paid under Section 35, Section 37, Section 40 or Section 41 of this Ordinance, by any person in respect of an instrument, and, by agreement or under the provisions of Section 29 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

45 (1) Where any penalty is paid under Section 35 or Section 40 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

Endorsement of instruments on which duty has been paid under Sections 35, 40 or 41

Persons paying duty or penalty may recover same in certain cases

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

(2) Where, in the opinion of the Commissioner, stamp-duty in excess of that which is legally chargeable has been charged and paid under Section 35 of this Ordinance, such Commissioners may, upon application in writing made within three months of the order changing the same, refund the excess

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Non liability for loss of instruments sent under Section 38

46 (1) If any instrument sent to the Revenue Authority under sub-section (2) of section 38 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, promissory notes and cheques received by him unstamped

47 When any bill of exchange, promissory note or cheque chargeable with the duty of twelve 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

48 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

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CHAPTER V

ALLOWANCES FOR STAMPS IN CERTAIN CASES

Allowance for spoiled stamps

49 Subject to such rules as may be made by the Governor-in Council as to the evidence to be required, or the enquiry to be made, the Revenue Authority may, on application made within the period prescribed in Section 50 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

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

(1) 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

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(2) 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

(3) 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

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

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

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

(3) 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

15 (4) 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

20 (5) 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 of non-acceptance of any office thereby granted totally fails of the intended purpose

25 (6) 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

30 (7) 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

(8) 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

35 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

40 Explanation.—The certificate of the Revenue Authority under Section 32 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

45 50 The application for relief under the last preceding section shall be made within the following periods, that is to say,—
Application for relief under Section 49 when to be made

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

50 (2) in the case of a stamped paper on which no instrument has been executed by any of the parties thereto, within six months 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 six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed
Provided that,—

60 (a) when the spoiled instrument has been for sufficient reasons sent out of the Protectorate, the application may be made within six months after it has been received back in the Protectorate

Allowance in case of printed forms no longer required by corporations

(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 six months after the date of execution of the substituted instrument

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Allowance for misused stamps

51 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

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52 (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

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(b) When any stamp used for an instrument has been inadvertently rendered useless under Section 14 of this Ordinance, owing to such instrument having been written in contravention of the provisions of Section 12 of this Ordinance,

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

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Allowance for spoiled or misused stamps how to be made

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

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(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

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

Allowance for stamps not required for use

54 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 six cents for each rupee or portion of a rupee upon such person delivering up the same to be cancelled, and proving to the Revenue Authority's satisfaction

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(a) that such stamp or stamps were purchased by such person with a *bona fide* intention to use them and

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

(c) that they were so purchased within the period of six months next preceding the date on which they were so delivered

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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 actually paid by the vendor without any such deduction as aforesaid

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Allowance on renewal of certain debentures

55 When any duly stamped debenture 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 on the original or on the new debenture, whichever shall be less

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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—

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

CHAPTER VI

REFERENCE AND REVISION

56 (1) The power exercisable by a Revenue Authority under Chapter IV, and Chapter V, and under Clause (a) of the first proviso to Section 26 shall in all cases be subject to the control of the Commissioners

(2) If any Revenue Authority acting under Section 31 or Section 40 feels doubt as to the amount of duty which any instrument is chargeable he may draw up a statement of the case and refer it with his own opinion thereon for the decision of the Commissioners

(3) The Commissioners shall consider the case and send a copy of its decision to the Revenue Authority who shall proceed to assess and charge the duty (if any) in conformity with such decision

57 The Commissioners may state any case referred to them under the last preceding section, or otherwise coming to their notice, and refer such case, with their own opinion thereon, to the High Court

58 If the High Court is not satisfied that the statements contained in any case referred to it under the provisions of the preceding sections are sufficient to enable it to determine the questions raised thereby, the Court may refer the case back to the Commissioners, to make such additions thereto or alterations therein as the Court may direct in that behalf

59 (1) The High 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 found

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

60 (1) If any Court, other than the High Court, feels doubt as to the amount of duty to be paid in respect of any instrument under proviso (a) to Section 35 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 High Court

(2) The High Court shall deal with the case as if it had been referred under Section 57 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

61 (1) When any Court in the exercise of its civil jurisdiction makes any order admitting any instrument in evidence as duly stamped or as not requiring a stamp, or upon payment of duty and a penalty under Section 35 of this Ordinance, the Court to which appeals lie from, or 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 35 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 subsection (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

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(4) The Revenue Authority may thereupon, notwithstanding anything contained in the order admitting such instrument in evidence or in any certificate granted under Section 42, or in Section 43 of this Ordinance, prosecute any person for any offence 10 against the stamp law which the Revenue Authority considers him to have committed in respect of such instrument

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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 35 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,

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(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 42 of this Ordinance

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CHAPTER VII

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CRIMINAL OFFENCES AND PROCEDURE

Penalty for executing,
etc., instrument not
duly stamped

62 (1) Any person,—

(a) drawing, making issuing endorsing or transferring, or signing otherwise than as a witness or, presenting 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

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

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

shall for every such offence be punishable with fine which may 40 extend to five hundred rupees,

Provided that, when any penalty has been paid in respect of any instrument under Section 35, Section 40 or Section 41 of this Ordinance, the amount of such penalty shall be allowed in reduction of the fine (if any) subsequently imposed under this section 45 in respect of the same instrument upon the person who paid such penalty

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(2) If a share-warrant is issued without being duly stamped, the company issuing the same and also every person who at the time when 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 five hundred rupees

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Penalty for failure to
cancel adhesive stamp

63 Any person required by Section 11 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 55 which may extend to one hundred rupees

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Penalty for omission
to comply with provisions
of Section 37

64 Any person who, with intent to defraud the Government,—

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(a) executes any instrument in which all the facts and circumstances required by Section 37 of this Ordinance to be set forth in such instrument are not fully and truly set forth, or

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(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 five thousand rupees

5 65 Any person who,—

(a) being required under Section 30 of this Ordinance to give a receipt, refuses or neglects to give the same or,

10 (b) with intent to defraud the Government of any duty upon a payment of money or delivery of property exceeding twenty rupees in amount of value, gives a receipt for an amount or value not exceeding twenty rupees or separates or divides the money or property paid or delivered

shall be punishable with fine which may extend to one hundred rupees

15 66 Any person who —

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

(b) makes, executes or delivers out any policy which is not duly stamped, or pays or allows in account, or agrees to pay or allow in account, any money upon, or in respect of, any policy

25 shall be punishable with fine which may extend to two hundred rupees

67 Any person drawing or executing a bill of exchange or a policy of marine insurance purporting to be drawn or executed in a set of two or more and not at the same time drawing or executing on paper duly stamped the whole number of bills or policies of which such bill or policy purports the set to consist shall be punishable with fine which may extend to one thousand rupees

68 Any person who —

35 (a) with intent to defraud the Government of duty, draws, makes or issues any bill of exchange or promissory note, bearing a date subsequent to that on which such bill or note is actually drawn or made, or,

40 (b) knowing that such bill or note has been so post-dated endorses, transfers, presents for acceptance or payment or accepts, pays or receives payment of, such bill or note, or in any manner negotiates the same, or,

45 (c) with the like intent, practises 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 one thousand rupees

69 (a) Any person appointed to sell stamps who disobeys any rule made under Section 74 of this Ordinance, and

50 (b) any person not so appointed who sells or offers for sale any stamp (other than a six cent or three cent adhesive stamp)

55 Shall be punishable with imprisonment of either description for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both

70 (1) No prosecution in respect of any offence punishable under this Ordinance or any law hereby repealed shall be of prosecutions instituted without the sanction of the Revenue Authority or such other officer as the Governor generally, or the Revenue Authority specially, authorizes in that behalf

60 (2) The Commissioners, or any officer generally or specially authorized by it in this behalf, may stay any such prosecution or compound any such offence

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

Penalty for not making out policy or making one not duly stamped

Penalty for post dating bills and for other devices to defraud the revenue

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

Institution and conduct of prosecutions

Jurisdiction of Magistrates

(3) The amount of any such composition shall be recoverable in the manner provided by Section 48 of this Ordinance

Place of trial

71 Offences under this Ordinance may be tried by a Magistrate holding a Subordinate Court of the 1st or 2nd class

Books, etc., to be open to inspection

72 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

Powers to make rules relating to sale of stamps

73 Every public officer having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any 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 any person authorised in writing by the Revenue Authority to inspect for such purpose the registers, books, papers, documents and proceeding, and to take such notes and extracts as he may deem necessary, without fee or charge

Power to make rules generally to carry out Ordinance

74 The Governor in Council may make rules for regulating,—

- (a) the supply and sale of stamps and stamped papers,
- (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 six cents or three cents adhesive stamps

Savings as to Court-fees

75 The Governor-in-Council may make rules to carry out generally the purposes of this Ordinance, and may by such rules prescribe the fines, which shall in no case exceed five hundred rupees, to be incurred on breach thereof

Repeal

76 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 or any other matter

77 The Indian Stamp Act, 1899, together with all amendments thereof as applied to the Protectorate 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 Protectorate, 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 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

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CHAPTER VIII

SUPPLEMENTARY PROVISIONS

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SCHEDULE

STAMP DUTY ON INSTRUMENTS

(See Section 3)

<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
1 Acknowledgment of a debt exceeding twenty rupees 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 creditors possession provided that such acknowledgement does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property	Six cents

<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
2 <i>Administration Bond</i> (a) where the amount does not exceed Rs 1,000/- (b) in any other case	The same duty as a Bond (No 15) for such amount Ten rupees
3 <i>Adoption-Decd</i> , that is to say, any instrument (other than a will) recording an adoption or conferring or purporting to confer an authority to adopt	Ten rupees
4 <i>Affidavit</i> including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing	One rupee
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 <i>Agreement or Memorandum of an Agreement</i> — (a) if relating to the sale of a Government security, or share in an incorporated company or other body corporate (b) if not otherwise provided for	Subject to a maximum of ten rupees, six cents for every Rs 10,000/- or part thereof of the value of the security or share Fifty cents
EXEMPTIONS	
Agreement or memorandum of an agreement — (a) for or relating to the sale of goods or merchandise exclusively, not being a Note of Memorandum chargeable under (No 41), (b) made in the form of tenders to the Government for or relating to any loan, (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, (d) Agreement made with the Uganda Railway Administration for conveyance of goods, (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 Governor in-Council (f) Agreement to lease See Lease (No 34)	
6 <i>Agreement relating to Deposit of Title Deeds, Pawn or Pledge</i> , that is to say, any instrument evidencing an agreement relating to — (1) the deposit of title deeds or instruments constituting or being evidence of the title to any property whatever (other than a marketable security), or (2) the pawn or pledge of moveable property, where such deposit, pawn or pledge has been made by way of security for the repayment of money advanced or to be advanced by way of loan or an existing or future debt — (a) if such loan or debt is repayable on demand or more than three months from the date of the instrument, evidencing the agreement,	The same duty as a Bill of exchange (No 12 (b)) for the amount accrued

<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
(b) if such loan or debt is repayable not more than three months from the date of such instrument	Half the duty payable on a bill of exchange (No 12 (b)) for the amount accrued
<p style="text-align: center;">EXEMPTIONS</p> <p>Instrument of pawn or pledge of goods if unattested and special contract pawn ticket exempted under Section 21 of the Pawn Brokers Ordinance, 1913</p>	
7 <i>Appointment in execution of a power</i> , whether of trustees or of property, moveable or immoveable, where made by any writing not being a Will	Fifteen rupees
8 <i>Appraisement of valuation</i> made otherwise than under an order of the Court in the course of a suit — (a) where the amount does not exceed Rs 1,000/-	The same duty as a Bond (No 15) for such amount
(b) in any other case	Ten rupees
<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>	
(b) appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent 9 <i>Apprenticeship-Deed</i> 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	Five rupees
10 <i>Articles of Association of a Company</i>	Twenty-five rupees
<p style="text-align: center;">EXEMPTION</p> <p>Articles of any Association not formed for profit and registered under Section 26 of the Indian Companies Act, 1882, as applied to the Protectorate</p> <p>See also Memorandum of Association of a Company (No 38)</p> <p><i>Assignment</i> See Conveyance (No 23), Transfer (No 60), and Transfer of Lease (No 61), as the case may be</p>	
11 <i>Award</i> , 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 —	
(a) where the amount or value of the property to which the award relates as set forth in such award does not exceed Rs 1,000/-	The same duty as a Bond (No 15) for such amount
(b) in any other case	Ten rupees

Description of Instrument		Proper Stamp-duty					
12 BILL OF EXCHANGE (as defined by Section 2 (2) and (3) not being a Bond, bank-note or currency note)		Twelve cents					
(a) Where payable on demand		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	
(b) Where payable otherwise than on demand, but not more than one year after date or sight —							
If the amount of the bill or note does not exceed	Rs 200	Rs 00	Cts 25	Rs 00	Cts 12	Rs 00	Cts 12
if it exceeds Rs 200 and does not exceed	400	00	50	00	25	00	25
do 400 do	600	00	75	00	7	00	25
do 600 do	1,000	01	25	00	62	00	50
do 1,000 do	1,200	01	50	00	75	00	50
do 1,200 do	1,600	02	00	01	00	00	75
do 1,600 do	2,500	03	00	01	50	01	00
do 2,500 do	5,000	06	00	03	00	02	00
do 5,000 do	7,500	09	00	04	50	03	00
do 7,500 do	10,000	12	00	06	00	04	00
do 10,000 do	15,000	18	00	09	00	06	00
do 15,000 do	20,000	24	00	12	00	08	00
do 20,000 do	25,000	30	00	15	00	10	00
do 25,000 do	30,000	36	00	18	00	12	00
and for every additional Rs 10,000 or part thereof in excess of Rs 30,000		12	00	06	00	04	00
(c) Where payable at more than one year after date or sight	The same duty as a Bond (No 15) for the same amount						
13 Bill of Lading (including a through bill of lading)	Twenty five cents						
EXEMPTIONS		N B — If a bill of lading is drawn in parts, the proper stamp therefor must be born by each one of the set					
(a) Bill of lading when the goods therein described are received at a place within the limits of any port as defined under the Customs Ordinance, 1910, or any Ordinance in substitution therefor, and are to be delivered at another place within the limits of the same port							
(b) Bill of lading when executed out of the Protectorate and relating to property to be delivered in the Protectorate							
14 Bill of Sale	The same duty as a Bond (No 15) for the amount secured by such deed						
15 Bond (as defined by Section 2 (5)) not being a Debenture (See 27) and not being otherwise provided for by this Ordinance or by any Rules of Court —							
Where the amount or value secured does not exceed Rs 10/-,	25 cents						
Where it exceeds Rs 10 and does not exceed Rs 50	50 cents						
,, , 50 „ 100	1 rupee						
,, , 100 „ „ 200	2 rupees						
,, , 200 „ „ „ 300	3 „						
,, , 300 „ „ „ 400	4 „						
,, , 400 „ „ „ 500	5 „						
,, , 500 „ „ „ 600	6 „						
,, , 600 „ „ „ 700	7 „						
,, , 700 „ „ „ 800	8 „						
,, , 800 „ „ „ 900	9 „						
,, , 900 „ „ „ 1000	10 „						
and for every Rs 500/- or part thereof in excess of Rs 1,000/-	5 „						

<i>Description of Instrument</i>		<i>Proper Stamp-duty</i>
	See Administration Bond (No 2), Bottomry Bond (No 16), Customs Bond (No 26), Indemnity Bond (No 33), Respondentia Bond (No 54), Security Bond (No 55)	
	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	
16	<i>Bottomry-Bond</i> , 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	The same duty as a Bond (No 15) for the same amount
17	<i>Cancellation—Instrument of</i> (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for	Five rupees
	See also Release (No 53), Revocation of Settlement (No 56b), Surrender of Lease (No 59), Revocation of Trust (No 62b)	
18	<i>Certificate of Sale</i> (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 —	
	(a) where the purchase money does not exceed Rs 10/-	Twelve cents
	(b) where the purchase money exceeds Rs 10/- but does not exceed Rs 25/-	Twenty-five cents
	(c) in any other case	The same duty as a conveyance (No 23) for the consideration equal to the amount of the purchase money only
19	<i>Certificate of other Document</i> 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 See also Letter of Allotment of Shares (No 35)	Six cents
20	<i>Charter Party</i> , 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	One rupee
21	<i>Cheque</i> (as defined by Section 2 (7))	Twelve cents
22	<i>Composition Deed</i> , 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 their 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	Ten rupees
23	<i>Conveyance</i> (as defined by Section 2 (10)) not being a transfer charged or exempted under No 60	

<i>Description of Instrument</i>		<i>Proper Stamp-duty</i>
Where the amount or value of the consideration for such conveyance does not exceed Rs 50/-		1 rupee
Where it exceeds Rs 50 but does not exceed Rs 100		2 rupees
,, 100	,, 200	4 ,
,, 200	,, 300	6 ,,
,, 300	,, 400	8 ,,
,, 400	,, 500	10 ,,
,, 500	,, 600	12 ,,
,, 600	,, 700	14 ,,
,, 700	,, 800	16 ,,
,, 800	,, 900	18 ,,
,, 900	,, 1000	20 ,
and for every Rs 500/- or part thereof in excess of Rs 1000/-		Ten rupees
EXEMPTION		
Certificate of Titles exempted under Section 48 of the Land Titles Ordinance, 1908, or any Ordinance amending or in substitution for the same		
<i>Co partnership deed</i> See Partnership (No 44)		
24	<i>Copy or Extract</i> certified to be 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 (or Registration of Documents or Land Titles) —	
	(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed one rupee,	Fifty cents
	(ii) in any other case	One rupee
EXEMPTION		
(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		
(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths, or burials		
25	<i>Counterpart or Duplicate</i> of any instrument chargeable with duty and in respect of which the proper duty has been paid —	
	(a) if the duty with which the original instrument is chargeable does not exceed two rupees	The same duty as is payable on the original
	(b) in any other case	Two rupees
EXEMPTION		
Counterpart or duplicate prepared and executed solely for purposes of filing and record in the Land Office		
26	<i>Customs Bond</i>	
	(a) where the amount does not exceed Rs 1,000	The same duty as a Bond (No 15) for the same amount
	(b) in any other case	Ten rupees
27	Debenture (whether a mortgage debenture or not) being a marketable security transferable	
	(a) by endorsement or by separate instrument or transfer	The same duty as a Bond (No 15) for the same amount
	(b) by delivery	The same duty as a conveyance (No 23) for a consideration equal to the amount of the debenture
Explanation — The term debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty		

	<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
	EXEMPTION	
	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 there under, whereby the company or body borrowing makes over in whole or in part, their property to trustees for the benefit of the debenture holders provided that the debentures so issued are expressed to be issued in terms of the said mortgage-deed. See also Bond (No 15) and Section 35	
28	<p><i>Declaration of any Trust</i> See Trust (No 62)</p> <p><i>Delivery-order in respect of Goods</i>, 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 twenty rupees</p>	Six cents
29	<p><i>Deposit of Title Deeds</i> See agreement relating to Deposit of Title Deeds, Pawn or Pledge (No 6)</p> <p><i>Dissolution of Partnership</i> See Partnership (No 44)</p> <p><i>Divorce</i>—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage</p> <p><i>Deouer</i>—Instrument of See Settlement (No 56)</p>	One rupee
30	<p><i>Duplicate</i> See Counterpart (No 25)</p> <p><i>Exchange of Property</i>—Instrument of</p>	The same duty as a Conveyance (No 23) for a consideration equal to the value of the property of greatest value
31	<p><i>Further Charge</i>—Instrument of, that is to say, any instrument imposing a further charge on mortgage property —</p> <p>(a) when the original mortgage is one of the description referred to in clause (a) of Article No 39 (that is with possession),</p> <p>(b) when such mortgage is one of the description referred to in clause (b) of Article No 39 (that is without possession),</p> <p>(i) if at the time of execution of the instrument of further charge possession of the property is given, or agreed to be given under such agreement</p> <p>(ii) If possession is not so given</p>	<p>The same duty as a Conveyance (No 23) for a consideration equal to the amount of the further charge secured by such instrument</p> <p>The same duty as a Conveyance (No 23) for a consideration equal to the total amount of the charge (including the original mortgage and any further charge already made) less the duty already paid on such original mortgage and further charge</p> <p>The same duty as a Bond (No 15) for the amount of the further charge secured by such instrument</p> <p>The same duty as a Conveyance</p>
32	<p><i>Gift</i>—Instrument of, not being a Settlement (No 56) or Will or Transfer (No 60)</p> <p><i>Hiring Agreement</i> or agreement for service See Agreement (No 5)</p>	(No 23) for a consideration equal to the value of the property
33	<p><i>Immunity Bond</i></p> <p>EXEMPTION</p> <p>Identity 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</p>	The same duty as a Security Bond (No 55) for the same amount

	<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
	<i>Inspectorship deed</i> See Composition deed (No 22)	
34	<p><i>Insurance</i> See Policy of Insurance (No 15)</p> <p><i>Lease</i> including an under-lease or sub lease and any agreement to let or sub let,—</p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered,—</p> <p>(i) where the lease purports to be for a term less than one year</p> <p>(ii) where the lease purports to be for a term not less than one year but not more than three years</p> <p>(iii) where the lease purports to be for a term in excess of three years</p> <p>(iv) where the lease does not purport to be for any definite term,</p> <p>(v) where the lease purports to be in perpetuity</p> <p>(b) where the lease is granted for a fine or premium or for money advanced and where no rent is reserved,</p> <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 Bond (No 15) for the whole amount payable or deliverable under such lease</p> <p>The same duty as a Bond (No 15) for the amount or value of the average annual rent reserved</p> <p>The same duty as a Conveyance (No 23) for a consideration equal to the amount or value of the average annual rent reserved</p> <p>The same duty as a Conveyance (No 23) 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 of the lease continued so long</p> <p>The same duty as a Conveyance (No 23) for a consideration equal to one fifth of the whole amount of rents which would be paid or delivered in respect of the first fifty years of the lease</p> <p>The same duty as a Conveyance (No 23) for a consideration equal to the amount or value of such fine or premium or advance</p> <p>The same duty as a Conveyance (No 23) 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>
35	<p>Provided that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed fifty cents</p> <p><i>Letter of Allotment of Shares</i> in any company or proposed company, or in respect of any loan to be raised by any company or proposed company</p>	Six cents
36	<p>See also Certificate or other Document (No 19)</p> <p><i>Letter of Credit</i>, 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>	Six cents
37	<p><i>Letter of Guarantee</i> See Agreement (No 5)</p> <p><i>Letter of Licence</i>, 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>	Ten rupees
38	<p><i>Memorandum of Association of a Company</i> —</p> <p>(a) If accompanied by articles of association under Section 37 of the Indian Companies Act, 1882, as applied to the Protectorate</p> <p>(b) If not so accompanied</p>	Fifteen rupees
		Forty rupees

<i>Description of Instrument</i>		<i>Proper Stamp-duty</i>
EXEMPTION		
	Memorandum of any association not formed for profit and registered under Section 26 of the Indian Companies Act, 1882, as applied to the Protectorate	
39	<i>Mortgage-deed</i> , not being an agreement relating to Deposit of Titles Deeds, Pawn or Pledge (No 6) Bottomry Bond (No 16), Respondentia Bond (No 54), or Security Bond (No 55) — (a) when possession of the property or any part of the property comprised in such deed is given by the mortgagor or agreed to be given (b) when possession is not given or agreed to be given as aforesaid, <i>Explanation</i> — A mortgagor who gives to the mortgagee a power of attorney to collect rents or a lease of the property mortgaged or part thereof, is deemed to give possession within the meaning of this article (c) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above mentioned purpose where the principle or primary security, is duly stamped for every sum secured not exceeding Rs 1,000 and for every Rs 1,000 or part thereof accrued in excess of Rs 1,000	The same duty as a Conveyance (No 23) for a consideration equal to the amount secured by such deed The same duty as a Bond (No 15) for the amount secured by such deed One rupee One rupee
EXEMPTION		
40	Letter of hypothecation accompanying a bill of exchange	One rupee
41	<i>Notarial Act</i> , that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No 48), made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as a Notary Public	
41	<i>Note of Memorandum</i> , sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal — (a) of any goods exceeding in value twenty rupees (b) of any stock or marketable security under the value of Rs 1,500 Rs 1,500 or upwards	Twelve cents Six cents Fifty cents Fifty cents
42	<i>Note or Protest by the Master of a Ship</i> See also Protest by the Master of a Ship No 49) <i>Order for the Payment of Money</i> See Bill of Exchange (No 12)	
43	<i>Partition</i> —Instrument of (as defined by Section 2 (15)) N B — 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 Provided that,— (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 fifty cents,	The same duty as a Bond (No 15) for the amount of the value of the separated share or shares of the property

	<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
	(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 not exceed fifty cents	
44	<i>Partnership,—</i>	
	A —Instrument of,—	
	(a) where the capital of the partnership does not exceed Rs 500	Two rupees fifty cents
	(b) in any other case	Ten rupees
	B —Dissolution of,	Five rupees
	<i>Pawn or Pledge,—</i>	
	See Agreement relating to deposit of Title Deeds, Pawn or Pledge (No 6)	
45	<i>Policy of Insurance,—</i>	
	A —See Insurance (see Section 7) —	
	(1) for or upon any voyage,—	
	(i) where the premium or consideration does not exceed the rate of twelve cents or one-eighth per centum of the amount insured by the policy,	Six cents
	(ii) in any other case, in respect of every full sum of one thousand five hundred rupees and also any fractional part of one thousand five hundred rupees insured by the policy,	Three cents
	(2) for time,—	
	(i) in respect of every full sum of one thousand rupees and also any fractional part of one thousand rupees insured by policy—	
	where the insurance shall be made for any time not exceeding six months	Twelve cents
	where the insurance shall be made for any time exceeding six months and not exceeding twelve months	Six cents
	B —Fire Insurance,—	
	(1) in respect of an original policy,—	
	(i) when the sum insured does not exceeding Rs 5,000	Fifty cents
	(ii) in any other case, and	One rupee
	(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 51)
	C —Accident and Sickness Insurances,—	
	(a) against railway accident, valid for a single journey only	Six cents
	EXEMPTION	
	When issued to a passenger travelling by the third class in 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 Rs 1,000, and also where such amount exceeds Rs 1,000, for every Rs 1,000 or part thereof	Twelve cents
	D —Life Insurance or other Insurance not specifically provided for, except such a Re-Insurance as is described in Division E , of this article —	
	For every sum insured not exceeding Rs 1,000 and also for every Rs 1,000 or part thereof insured in excess of Rs 1,000,—	
	(i) if drawn singly	Forty cents
	(ii) if drawn in duplicate, for each part	Twenty cents

	Description of Instrument	Proper Stamp duty
	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 of the original insurance of a certain part of the sum insured thereby	One-quarter of the duty payable in respect of the original insurance but not less than six cents or more than one rupee
	GENERAL EXEMPTION	
	Letter of cover or engagement to issue a policy of insurance	
	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	
46	<i>Power of Attorney</i> (as defined by Section 2 (22)) not being a Proxy (No 50),—	
	(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to single transaction or for admitting execution of one or more such documents,	Fifty cents
	(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a),	One rupee
	(c) when authorising one person to operate on a Bank account whereby cheques only may be drawn,	One rupee
	(d) when authorising more than five persons to act jointly and severally in more than one transaction or generally,	Five rupees
	(e) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally,	Ten rupees
	(f) when given for consideration and authorising the attorney to sell any immoveable property,	The same duty as a Conveyance (No 23) for the amount of the consideration
	(g) in any other case	One rupee for each person authorised
	EXEMPTIONS	
	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	
	<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	
47	<i>Promissory Note</i> (as defined by Section 2 (23))	
		The same duty as a bill of exchange (No 12) according as it is payable on demand or payable otherwise than on demand, as the case may be
		One rupee
48	<i>Protest of Bill or Note</i> , 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	
49	<i>Protest by the Master of a Ship</i> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of leases 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	
	See also Note of Protest by the Master of a Ship (No 42)	One rupee

<i>Description of Instrument</i>	<i>Proper Stamp duty</i>
50 <i>Proxy</i> 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	Six cents
51 <i>Receipts</i> (as defined by Section 2 (24)) for any money or other property the amount or value of which exceed twenty rupees	Six cents
EXEMPTIONS	
<i>Receipts</i> —	
(a) endorsed on or contained in any instrument duly stamped or exempted under the proviso to Section 3 (in documents 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,	
(b) for any payment of money without consideration,	
(c) given by any officer, servant, member of the police force, seaman, marine 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	
(d) given for money or securities for money deposited in the hands of any banker, to be accounted for,	
Provided 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,	
Provided 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	
(e) exempted under Section 23 of the East Africa Post Office Savings Bank Ordinance, 1909, or any Ordinance amending or in substitution for the same,	
(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	
See also Policy of Insurance (No. 45 B, 2)	
52 <i>Reconveyance of Mortgaged Property</i> ,—	
(a) if the consideration for which the property was mortgaged does not exceed Rs 1,000	Half the duty payable on a Conveyance (No. 23) for the amount of such consideration
(b) in any other case	Twenty rupees
53 <i>Release</i> , that is to say, any instrument not being such release as is provided for by Section 23 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 Rs 1,000,	The same duty as a Bond (No. 15) for such amount or value
(b) in any other case	Ten rupees

	<i>Description of Instrument</i>	<i>Proper Stamp-duty</i>
54	<i>Respondentia Bond</i> , 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 <i>Revocation of any Trust or Settlement</i> See Settlement (No 56), Trust (No 62)	The same duty as a Bond (No 15) for the amount of the loans secured
55	<i>Security Bond or Mortgage-deed</i> 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 Rs 1,000, (b) in any other case	The same duty as a Bond (No 15) for the amount of the loans secured Ten rupees
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 mensem (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	
56	<i>Settlement</i> ,— A—Instrument of (including a deed of dower)	The same duty as a Bond (No 15) for a sum equal to the amount or value of the property settled as set forth in such settlement Provided 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 not exceed fifty cents
EXEMPTION		
	Deed of dower executed on the occasion of a marriage between Muhammedans B—Revocation of—	
57	See also Trust (No 62) <i>Share Warrants</i> to bearer issued under the Indian Companies Act, 1882, as applied to the Protectorate	The same duty as a Bond (No 15) for a sum equal to the amount or value of the property concerned as set forth in the instrument of Revocation but not exceeding ten rupees One and a half times the duty payable on a Conveyance (No 23) for a consideration equal to the nominal amount of the shares specified in the warrant
EXEMPTION		
	Share warrant when issued by a company in pursuance of Section 30 of the Indian Companies Act, 1882, as applied to the Protectorate, to have effect only upon payment, as a composition for that duty of— (a) one and a half per centum of the whole subscribed capital of the company, or (b) if any company which has paid the said duty or composition in full subsequently issues an addition to its subscribed capital—one and a half per centum of the additional capital so issued	
	<i>Scrip</i> See Certificate (No 19)	

<i>Description of Instrument</i>		<i>Proper Stamp duty</i>
78	<i>Shipping Order</i> for or relating to the conveyance of goods on board of any vessel	Six cents
59	<i>Surrender of Lease</i> ,— (a) when the duty with which the lease is chargeable does not exceed ten rupees (b) in any other case	The duty with which such lease is chargeable Ten rupees
	EXEMPTION	
	<i>Surrender of lease</i> , when such lease is exempted from duty	
60	<i>Transfer</i> (whether with or without consideration)— (a) of shares in an incorporated company or other body corporate, (b) of debentures, being marketable securities, whether the debenture is liable to duty or not, (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 five rupees, (ii) in any other case (d) of any trust-property without consideration from one trustee to another trustee or from a trustee to a beneficiary	One half of the duty payable on a Conveyance (No 23) for a consideration equal to the value of the share One half of the duty payable on a Conveyance (No 23) for a consideration equal to the face amount of the debenture The duty with which such Bond, Mortgage-deed or Policy of Insurance is chargeable Five rupees Five rupees or such smaller amount as may be chargeable under Clauses (a) to (c) of this article
	EXEMPTIONS	
	<i>Transfers by endorsement</i> — (i) of a bill of exchange, cheque or promissory note (ii) of a bill of lading delivery order, warrant for goods, or other mercantile document of title to goods, (iii) of a policy of insurance	
61	<i>Transfer of Lease</i> by way of assignment and not by way of under-lease	The same duty as a Conveyance (No 23) for a consideration equal to the amount of the consideration for the transfer
62	<i>Trust</i> — A—Declaration of—or concerning any property when made by any writing not being a Will B—Revocation of—or concerning, any property when made by any instrument other than a Will See also Settlement (No 56) <i>Valuation</i> See Appraisement (No 8)	The same duty as a Bond (No 15) for a sum equal to the amount or value of the property concerned but not exceeding fifteen rupees The same duty as a Bond (No 15) for a sum equal to the amount or value of the property concerned but not exceeding ten rupees
63	<i>Warrant for Goods</i> , 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	Twenty-five cents

PROCLAMATION No 18

THE DISEASES OF ANIMALS ORDINANCE,
1906

PROCLAMATION

IN EXERCISE of the powers thereunto enabling me I hereby declare the following Area in the Nyanza Province to be an infected trypanosomiasis (Fly Disease) Area for the purposes of the aforesaid Ordinance

Colonel Ottley's Syndicate, Kericho, Lumbwa District

Given under my hand at Nairobi this 23rd day of February 1920

W KENNEDY,
Ag Chief Veterinary Officer

GOVERNMENT NOTICE No 72

S 19427

THE LEGISLATIVE COUNCIL ORDINANCE,
1919

RULES

IN EXERCISE of the powers conferred upon the Governor by the Legislative Council Ordinance, 1919, His Excellency the Acting Governor-in-Council has been pleased to make the following Rules —

1 These Rules may be cited as "The Legislative Council Ordinance Amending Rules No 1 of 1920," and shall be read as one with the Rules contained in Schedule III of the above Ordinance hereinafter referred to as the "the Principal Rules"

2 Rule 15 of the Principal Rules shall be rescinded and the following Rule shall be and is hereby substituted therefor —

'15 The Governor shall appoint a person in these Rules, called a "presiding officer" and, where necessary, a "deputy presiding officer" (who shall have all the powers of a presiding officer) to preside at each polling station. Such presiding officer and deputy presiding officer shall be supplied with a copy of the register of voters containing the names of voters residing in the area assigned to his polling station."

By command of His Excellency the Acting Governor-in-Council

Nairobi,

The 28th day of February, 1920

J G HAMILTON-ROSS,
Acting Clerk to the Executive Council

GOVERNMENT NOTICE No 73

THE EAST AFRICA TOWNSHIPS
ORDINANCE, 1903

RULES

IN EXERCISE of the powers conferred upon the Governor by the East Africa Townships Ordinance, 1903, and all other powers him thereunto enabling His Excellency the Acting Governor has been pleased to make the following Rules —

1 These Rules may be cited as "The Kisumu Water Rate Rules, 1920" and shall come into force on the 1st day of April, 1920

2 For the purposes of these Rules —

"Tenant" shall include any person in occupation of any shop, business premises or dwelling or subdivision thereof without regard to the title under which he occupies and in case of premises or any part thereof let to lodgers the person receiving the rent payable by the lodgers whether on his own account, or as an agent for any person entitled thereto or interested therein

3 There shall be paid to the Superintendent of Conservancy by the tenant of every shop, business premises or residential and business plot dwelling or subdivision thereof situate in Kisumu Township a water rate of Re 1/- per month, and there shall also be paid in manner aforesaid by the tenant of every residential or business plot or subdivision thereof on which there exists a stand pipe a further water rate of Re 1/- per month

4 The said rate shall be paid quarterly in advance on the 1st days of April, July, October and January in each year

By command of His Excellency the Acting Governor,

Nairobi,

The 28th day of February, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE No 74

THE EAST AFRICA TOWNSHIPS
ORDINANCES, 1903-1918

RULES

IN EXERCISE of the powers conferred upon him by the East Africa Townships Ordinances 1903, His Excellency the Acting Governor has been pleased to make the following Rules —

I These Rules may be cited as "the Londiani Township Rules 1919"

II The following Rules shall apply to the Township of Londiani —

(1) Of the Township Rules 1904 dated 19th May 1904 the following —

BUILDINGS—Nos 24, 26, 27, 28, 29, 30, 31, 32, 33, 38, 39, 49, 50 and 52

STREETS AND ROADS—Nos 53, 54, 55, 56, 57, and 58

IRRIGATION TRENCHES—Nos 59, 60, 61, and 62

SANITARY—Nos 63, 64, 65, 66, 67, 68, 69, 70, 71 and 72

DANGEROUS AND OFFENSIVE TRADES—
No 73

STABLES CATTLE SHEDS ETC—Nos 74, 75, 76, 77 and 78

REMOVAL OF CARCASSES—Nos 79, 80 and 81

FILTHY PREMISES—Nos 82 and 83

KEROSINE OIL—No 87

HOLES AND EXCAVATIONS—Nos 88, and 89

SLAUGHTER HOUSES—Nos 90, 91, 92, 93, 94, 95 and 96

- BUTCHERS—Nos 107, 108, 109, 110, 111 and 112
- BILLIARD SALOONS—No 152
- HAWKERS—No 153
- BAKING—No 155
- WASHING OF CLOTHES—Nos 157 and 158
- CEMETERIES—Nos 159, 160, 163 and 164
- CAMPS—Nos 165, 166, 167, 168, 169, 170 and 171
- NUISANCES—No 173
- MISCELLANEOUS—Nos 174 and 176
- STREET NOISES—177
- PRESERVATION OF ORDER BY NIGHT—
Nos 178, 179, 180 and 181
- DOGS AND OBJECTIONABLE ANIMALS—
Nos 183 and 185
- STRAY ANIMALS—Nos 186
- FIRE ARMS AND OTHER ARMS—Nos 188 and 189
- (2) NUISANCES—Rule 48 of Nairobi Township Rules, No 3 of 1905 as amended by Government Notice No 54 of 3rd March, 1914
- (3) Rules dated 7th June, 1906
- (4) Rules dated 27th November, 1906
- (5) Rules dated 28th November, 1906, cited as Township Rules 1906
- (6) The Nyanza Township Rules, 1916
- (7) The Townships (Protection of Health) Rules, 1916
- (8) The Township (Sanitary) Rules, 1917
- (9) The Nairobi Township (Suppression of Mosquitoes) Rules, 1917
- (10) The Nairobi Township (Uncontrolled Ovens) Rules, 1917
- (11) The Nairobi Township (Grazing of Cattle) Rules, 1918
- (12) The Nairobi Township (Grazing of Cattle) Rules, 1918, substituting for the words "Town Clerk" in Rule, 2, thereof the words "District Commissioner and in the absence of the District Commissioner the Officer-in-Charge of the Londiani Police Station"
- (13) The Nairobi Township (Guttering) Rules
- (14) The Mombasa Township (Dustbin Rules), 1919

III The Fees mentioned in the schedule to these Rules shall be levied in the Township of Londiani

SCHEDULE

(a) SLAUGHTER HOUSE FEES

	Rs	Cts
For each head of cattle slaughtered	1	00
For each goat or sheep slaughtered	0	25

(b) REGISTRATION

Registration of meat seller	2 00
	per mensem

(c) POUND FEES

For each Horse, Mule, Ox, Cow, Camel, Donkey etc.	
for the first day	1 00
for each succeeding day	0 50

For sheep, Goats, Pigs and other animals not hereinbefore mentioned for each per day	0 12
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(d) EUROPEAN CEMETERY FEES

For a Grave	10 00
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(e) NATIVE CEMETERY FEES

For a Grave	1 00
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(f) NGOMA PERMIT

Ngoma ya Pepo	per night	2 00
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Other Ngoma or dance	per night	1 00
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(g) NATIVE HUTS

Per mensem	0 50
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Provided no fee shall be collected in respect of a hut belonging to a Government Department

By Command of His Excellency the Acting Governor

Nairobi,

The 1st day of March, 1920

G A S NORTHCOLE,

for Acting Chief Secretary

GOVERNMENT NOTICE NO 75

THE TOWNSHIP FEES AND CONSERVANCY

ORDINANCE, 1908

THE TOWNSHIP FEES AND CONSERVANCY
AMENDMENT ORDINANCE, 1919

IN EXERCISE of the powers conferred upon the Governor by the above Ordinances His Excellency the Acting Governor has been pleased to order that from and after the 1st day of April, 1920, the conservancy fees payable in respect of Kisumu Township shall be Rs 4 per latrine receptacle ordered by the Medical Officer of Health

Nairobi,

The 28th day of February, 1920

G A S NORTHCOLE,

for Acting Chief Secretary.

GOVERNMENT NOTICE NO 76 S 19048
 THE TERMINATION OF THE PRESENT
 WAR (DEFINITION) ORDINANCE,
 1919

HIS Excellency the Acting Governor-in-Council in pursuance of the powers contained in Section 2 subsection (3) of the Termination of the Present War (Definition) Ordinance, 1919, thereunto enabling has declared that the 10th day of January, 1920, is to be treated as the date of the Termination of War with Germany and the provisions of the aforesaid Ordinance apply accordingly as from the aforesaid date

By command of His Excellency the Acting Governor-in-Council

Nanobi,
 The 25th day of February, 1920

T G HAMILTON-Ross,
Ag Clerk to the Executive Council

GOVERNMENT NOTICE NO 77
 THE FEES AND ROYALTIES ORDINANCE,
 1903

PILOTAGE FEES

IN EXERCISE of the powers conferred upon him by the Fees and Royalties Ordinance, 1903, and all other powers thereunto him enabling His Excellency the Acting Governor has been pleased to vary Government Notice No 340 of the 15th November, 1916, as follows —

1 By substituting for the words and figures in lines one and two of paragraph (1) of the said notice the words and figures following, that is to say for line one—Under 300 tons registered tonnage Rs 70 For line two—From 300 tons registered tonnage to 500 tons registered tonnage Rs 73

2 By substituting for the words and figures in lines one and two of paragraph (3) of the said notice the words and figures following, that is to say for line one—Under 500 tons registered tonnage Rs 40

For line two—From 500 tons registered tonnage to 1000 tons registered tonnage Rs 45

By command of His Excellency the Acting Governor

Nanobi,
 The 26th day of February, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE NO 78
 CONFIRMATION OF ORDINANCE
 NOTICE.

THE Secretary of State for the Colonies has been pleased to notify that His Majesty's power of disallowance will not be exercised with respect to the undermentioned Ordinance —

"AN ORDINANCE TO LICENSE TRADING WITHIN THE PROTECTORATE"
 (No XXV of 1919)

By command of His Excellency the Acting Governor

Nanobi,
 March 1st 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE NO 79

SWAHILI EXAMINATION

THE following gentleman has been successful in passing Lower Standard Swahili Examination held recently —

MR C M BARTON
 Nanobi,
 March 1st, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE NO 80

TRANSFERS

THE Secretary of State for the Colonies has notified that MR A D AYLL, has been transferred to the Administration of Tanganyika Territory, as Deputy P M G with effect from October 1st, 1919

The Secretary of State for the Colonies has approved of the transfer of MR J PARNALL, Assistant Auditor, East Africa Protectorate, to the Zanzibar Protectorate as Registrar, with effect from the 1st February, 1920

GOVERNMENT NOTICE NO 81

APPOINTMENTS

HIS EXCELLENCY the Acting Governor has been pleased to make the following appointments —

To be Chief Accountant, Post & Tel Dept —
 FRANK EDWARD BALMER, with effect from the 1st October 1919

To be Deputy Chief Accountant, Post and Tel Department —

BEPIPAM LEWIS, with effect from the 1st October, 1919

To be Acting Deputy Chief Accountant, Post & Telegraph Department —

BENJAMIN JOHN FREEMAN, with effect from the 30th January, 1920

To be Quartermaster East Africa Police —

G W RICHARDSON, with effect from the 28th December, 1919

To be Acting Kathi of Malindi —

SAID BIN SALIM, with effect from the 16th February, 1920

To be a Magistrate of the Second Class with power to hold a Subordinate Court of the Second Class within the Nanobi District —

J F ST A FAWCETT, with effect from the 1st March, 1920

To be District Commissioner Kyambu, Ukaraba Province —

WALTER FRANCIS GLENCOE CAMPBELL, with effect from the 1st March, 1920

GOVERNMENT NOTICE No 82

THE LEGISLATIVE COUNCIL
ORDINANCE 1919

NOTICE

UNDER the powers vested in the Governor by Section 13, Schedule III of the Legislative Council Ordinance, 1919, I, Charles Calvert Bowring, Knight Commander of the Most Excellent Order of the British Empire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor of the East Africa Protectorate, hereby give notice that a Poll will take place in the several undermentioned Electoral Areas on the 25th day of March 1920. The names of the several Candidates and of their Proposers, Seconders and Supporters the places at which a Poll will be taken and the portion of the Electoral Area allotted to each Polling Station are set forth below —

ELECTORAL AREA No 1
NAIROBI NORTH*Candidate*

1 William John Moynagh

Proposer

1 S Jacobs

Seconder

1 P Whitelaw

Supporters

1 M Mackinnon
2 C Udall
3 R C Simpson
4 L Gilbert
5 E Dobbie
6 W Wynne
7 S Franklin

Candidate

2 John Creighton Coverdale

Proposer

1 W A Pailthorpe

Seconder

1 L Lea

Supporters

1 H Hops
2 D Newmark
3 F G Robinson
4 E Jessop
5 F M Pailthorpe (Mis)
6 J H Noon
7 B Haslewood

Candidate

3 Thomas McClure

Proposer

1 L A Howse

Seconder

1 W W Ingram

Supporters'

1 J MacLeod
2 H Vanhegan
3 E C Hawley
4 J A MacLean
5 H A Watkin
6 H J Norie
7 A C Hunter

POLLING STATION—MUNICIPAL OFFICES,
NAIROBI*Portion of Electoral Area*

Commencing at the junction of the Gethathuru and Nairobi Rivers, thence bounded by the Nairobi River down-stream to its junction with the Ngong River thence by the Ngong River up-stream to its junction with the Uganda Railway, thence by the Uganda Railway (up-line) to its intersection with the Western boundary of Land Office 189 (Government Farm) thence by the Western boundary of Land Office 189 Northwards to its intersection with the Gethathuru River, and by this River down-stream to the point of commencement

ELECTORAL AREA No 2
NAIROBI SOUTH*Candidate*

1 Duncan Beaton

Proposer

1 William Hutson

Seconder

1 H W Buckanan

Supporters

1 W S H Morgan
2 Frank S Banbury
3 R B Duncan
4 Richard Dingham
5 James Isherwood
6 J Mackinnon
7 A F Macrae

Candidate

2 Thomas Alfred Wood

Proposer

1 W C Hunter

Seconder

1 H E Barnes

Supporters

1 E S Wilson
2 C C Monckton
3 J E Alexander
4 C N M Harrison
5 G R H Chell
6 W A Kempe
7 J Gosling

POLLING STATION—DISTRICT COMMISSIONER'S
OFFICE, NAIROBI*Portion of Electoral Area*

Commencing at the junction of the Uganda Railway with the Ngong River, thence by this River to its junction with the Mtioni River, thence by the Mtioni River up stream to the bridge on the Nairobi—Ngong Road, thence by a line to the South west corner of Land Office 189a (Government Farm Extension), thence by the Western boundary of Land Office 189a to the Uganda Railway (down line) to the point of commencement

ELECTORAL AREA No 7

PLATEAU NORTH

Candidate

1 Eric Wilson Pardoe

Proposer

1 George M Style

Seconder

1 D Filtness

Supporters

- 1 Claude Wright
- 2 G N R Hurst
- 3 P Chapman
- 4 J D C Harvey
- 5 Grace O'Mahony
- 6 S O Hemsted
- 7 John Soally

Candidate

- 2 Herbert Clifford Kirk

Proposer

- 1 A B Burt

Seconder

- 1 H M Bowker

Supporters

- 1 G K Glanville
- 2 P L Von Maltitz
- 3 J C Von Maltitz
- 4 R Kruger
- 5 S McDonald
- 6 M E Bowker
- 7 J L G Murphy

POLLING STATION No 1 —TEMPORARY
GOVERNMENT STATION—TRANS
NZOYA

Portion of Electoral Area

Commencing at the junction of the Rongai and Nzoya Rivers, thence bounded by the Nzoya River up stream to its junction with the Little Nzoya River, thence by that River up stream to the most Southerly corner of L O No 851, thence by the Easterly boundary of L O Nos 851, 850 to the Nzoya River, thence by that River up stream to the South easterly corner of L O No 2223, thence by the generally Easterly boundaries of L O Nos 2223, 2222, 2212, 2204 to the South easterly corner of L O No 2202; thence by the generally Easterly, Northerly, Westerly boundaries of the Trans-Nzoya Farms to the Nzoya River thence by that River down stream to the point of commencement

POLLING STATION No 2 —Soy

Portion of Electoral Area

Commencing at the North-westerly corner of L O No 832 on Nzoya River, thence bounded by the Southerly boundary of Polling Area No 1 to the North-easterly corner of L O No 855, thence by that L O No Easterly and Southerly to its most Southerly corner, thence by the generally Easterly boundaries of L O Nos 814, 813, 808, 781 to the Seigoit River, thence by that River down-stream to the most Southerly corner of L O No 796, thence by the Westerly boundaries of L O No 796, 797, 832 to the point of commencement

POLLING STATION No 3 —POLICE POST,
SERGOIT

Portion of Electoral Area

Commencing at the most Southerly corner of L O No 781 on Seigoit River, thence bounded by the Easterly boundaries of Polling Areas No 2 and No 1 to the South easterly corner of L O 2202, thence Southerly by the generally Easterly boundaries of the Trans-Nzoya and Uasin Gishu Farms to the South easterly corner of L O No 1559, thence by the generally Easterly and Northerly boundaries of L O Nos 1559 1558, 884, 885, 886 to the Seigoit River thence by that River down-stream to the point of commencement

ELECTORAL AREA No 8
PLATEAU SOUTH

Candidate

- 1 Pieter Cornelius Joubert

Proposer

- 1 P J J Kruger

Seconder

- 1 P L Steenkamp

Supporters

- 1 F R Erasmus
- 2 A P Von Maltitz
- 3 P L Molan
- 4 G P Le Roux
- 5 J J Dry
- 6 P H Steyn
- 7 A J Hopley

Candidate

- 2 Arthur Cecil Hoey

Proposer

- 1 W B Hellard

Seconder

- 1 M Ewaz

Supporters

- 1 H Fifth
- 2 J Fifth
- 3 N Shaw
- 4 F Eddy
- 5 C R Slingsby
- 6 J H Etheridge
- 7 S O B S Pohl

POLLING STATION No 1 —ELDORET

Portion of Electoral Area

Commencing at the North-westerly corner of L O No 795, thence bounded by the Seigoit River up-stream to the North-westerly corner of L O No 886, thence by the Northerly and Easterly boundaries of L O Nos 886, 885, 884, 1558, 1559, 1561, 902, 903 to the Misikui River, thence by that River down-stream to its junction with Sergoit River thence by that River down-stream to the most Northerly corner of L O No 733, thence by the generally Westerly boundaries of L O Nos 733, 731, 738 to the Nureii River, thence by that River down stream to its junction with the Nasauki River, thence by that River down stream to the North-westerly corner of L O No 742, thence by the North-westerly boundary of that L O No to its most Westerly corner, thence North-westerly by the Westerly boundary of Uasin Gishu Farms to the point of commencement

POLLING STATION No 2 —FARM 31,
UASIN GISHU

Portion of Electoral Area

Commencing at the South-westerly corner of L O No 738, thence bounded by the Easterly and Northerly boundary of Polling Area No 1, to the South-easterly corner of L O No 903, thence by the Easterly boundaries of L O No 903, and 902 to the North westerly corner of L O No 907, thence by the Northerly and Easterly boundary of that L O No to its most Easterly corner, thence by the Easterly boundary of L O No 908 to a point due East of the South-easterly corner of L O No 1721, thence by a line Westerly to the South-easterly corner of L O No 1721 thence by the Southerly boundary of that L O No to Kapekabush River; thence by that River down stream to its junction with the Nureii River, thence by that River to the point of commencement

POLLING STATION No 3—POST OFFICE,
FARM 40

Portion of Electoral Area

Commencing at the most Westerly point of L O No 742, thence bounded by the Southerly boundary of Polling Areas No 1 and 2 to the South easterly corner of Polling Area No 2, thence by the Easterly boundary of L O No 908 to its South-easterly corner, thence by a line South easterly to the North-westerly corner of L O No 498 (Eldama Ravine Township), thence by a line South-westerly to the most Northerly corner of L O No 1864/2, thence by the Easterly boundary of that L O No to the Londiani Ravine Road thence by that Road to the most Southerly corner of L O No 1864/2, thence by the generally Westerly boundaries of L O Nos 1864/2, 1863, 1862, 1860 to the most Westerly corner of L O No 1860, thence by a line to the most Westerly corner of L O No 1858, thence by a line to the South-westerly corner of L O No 1663 thence by the generally Westerly boundaries of the Uasin Gishu Farms to the point of commencement

ELECTORAL AREA No 9

KENYA

Candidate

- 1 Reginald Berkeley Cole

Proposer

- 1 H C C de la Poer

Seconder

- 1 M H Reid

Supporters

- 1 A Herd
- 2 Rosa Reid
- 3 Alex C Anstey
- 4 C O Hagan
- 5 L G Oldfield
- 6 Elise D Herd
- 7 G H Goldfinch

Candidate

- 2 William Segal Bastard

Proposer

- 1 A G Mc Lex Smith

Seconder

- 1 M le Poer Trench

Supporters

- 1 Ellin le Poer Trench
- 2 E Evelyn Soames
- 3 A Pace
- 4 W J Swanson
- 5 S S Bastard
- 6 G MacDougal
- 7 E A Evans

POLLING STATION No 1—DISTRICT

COMMISSIONER'S OFFICE, NYERI

Portion of Electoral Area

Commencing at the junction of the Northern Chania River with the Aberdare Forest boundary, thence bounded by that River down stream to its junction with the Tana or Nairobi River provided that the whole of the Nyeri Township shall be included in this area, thence by a line North-easterly to the summit of Mount Kenya, thence by a line South westerly to the source of Rongai River, thence by that River down stream to its junction with Amboni River, thence by that River up-stream to the most Northerly corner of L O No 2273, thence by a line Southerly to the point of commencement

POLLING STATION No 2—RESIDENCE OF

G H GOLDFINCH, WEST KENYA

Portion of Electoral Area

Commencing at the junction of the North Chania River with the Aberdare Forest boundary, thence bounded by the Westerly and Northerly boundaries of the Nyeri Polling Area No 1 to the summit of Mount Kenya, thence by a line North easterly to the South easterly corner of L O No 2823 on the Marania or Siolo River, thence by that River downstream to its junction with the Euaso-Nyiro River, thence by that River up stream to the South-easterly corner of L O No 2379, thence by the North-easterly boundary of that L O No to its most Northerly corner, thence by a line Westerly to the mouth of the Ol-Arabel River on Lake Baringo, thence by a line Southerly to the most Westerly corner of L O No 2474, thence by a line South-easterly to the North easterly corner of L O No 2633, thence by a line still South-easterly to the point of commencement

ELECTORAL AREA No 11

KIKUYU

Candidate

- 1 Walter MacLellan Wilson

Proposers

- 1 J P Cook
- 2 Hudson Cane
- 3 A E Aubrey

Seconders

- 1 P J H Coldham
- 2 L G K Way
- 3 G T Randall

Supporters

- 1 H B Dunman
- 2 R T Dewar
- 3 J P Moore
- 4 Marv McFarlane
- 5 Richard E Dent
- 6 Winifred Dent
- 7 G H Bentley
- 8 W H Phelps
- 9 F L Noon
- 10 Violet M Cane
- 11 Arnold B McDonell

- 12 Agnes McDonell
 13 J V Durs
 14 Hilda Way
 15 R Udall
 16 W Barnes
 17 D M Aubrey
 18 Joseph Holmes
 19 Nelson Ward
 20 Edith L Bowwick
 21 W C H Harnett

Candidate

- 2 Leonard Collings-Wells

Proposer

- 1 C K Forbes

Seconder

- 1 Anthony Fenwick

Supporters

- 1 John Munro
 2 C B Conybeare
 3 A D Impex
 4 H Ryle Shaw
 5 A C Hairies
 6 Olive Collyer
 7 Clared R Watson

Candidate

- 3 Ewart Scott Grogan

Proposer

- 1 C Beaton McMullin

Seconder

- 1 T H Randall

Supporters

- 1 Henry Tarlton
 2 H Douglas
 3 Harold B Tovey
 4 J E Stocker
 5 John Boves
 6 Hugh H Heatley
 7 Ernest H A Elkington

POLLING STATION No 1 —TIGONI COURT
HOUSE*Portion of Electoral Area*

Comencing at the South-westerly corner of Escarpment Township Reserve, thence bounded by a line South-westerly to a point where it intersects Slater's Road on line between the point of commencement and the most Northerly corner of Lake Magadi, thence by a line South-easterly to the Westerly corner of L O No 173/2, thence by the Southerly boundary of that L O No to its most Southerly corner, thence by the South-easterly

boundary of L O No 174 to Uganda Railway, thence by that Railway Southerly to the most Southerly corner of L O No 171, thence by a line Easterly to the most Southerly corner of L O No 171, thence by the South-easterly boundary of that L O No to its most Easterly corner, thence by the South-westerly and Southerly boundaries of L O Nos 162, 164, to the most Northerly corner of L O No 170, thence by the Westerly boundary of that L O No to Mutigutu River thence by that River down-stream to the South easterly corner of L O No 169, thence by the Easterly boundaries of L O Nos 169 2950/1 2950/3, 152 to the most Easterly corner of L O No 152 thence by the Northerly boundary of that L O No to the most Southerly corner of L O No 133, thence by the Easterly boundary of that L O No to the Nairo River, thence by that River up-stream to the Southerly corner of L O No 137 thence by the Easterly boundary of that L O No to the Kamiti River thence by a line Northerly to Beacon No 12 Kikuyu Aberdare Forest Reserve (North of Muzangoichi River) thence by that Forest Reserve Southerly to where it intersects the Gatua River thence by a line Westerly to the North-easterly corner of Escarpment Township thence by the Northerly and Westerly boundary of that Township to the point of commencement

POLLING STATION No 2 —DAGORETTI

COURT HOUSE

Portion of Electoral Area

Commencing at the most Northerly point of Lake Magadi, thence bounded by a line North-easterly to the Westerly corner of Tigoni Polling Area No 1, thence bounded by a Southerly boundary of that Polling Area to its most Southerly corner thence by the Mutiguta (Karura) River down-stream to the North easterly corner of L O No 20, thence by the Easterly boundary of that L O No to Thigoni River thence by that River down-stream to its junction with the Getathura River thence by that River up-stream to the North-westerly corner of L O No 189 (Government Farm) thence by the Westerly boundary of that L O No to Uganda Railway, thence by that Railway Easterly to the North-westerly corner of L O No 189a (Government Farm extension) thence by the Western boundary of that L O No to its South-westerly corner, thence by a line Southerly to the bridge on Mtomini River on Nairobi Ngong Road thence by that River down-stream to its junction with the Ngong River thence by that River down stream to Uganda Railway; thence by that Railway Southerly to Magadi Junction Station, thence by a line Westerly to the point of commencement

POLLING STATION No 3 —KYAMBU
COURT HOUSE*Portion of Electoral Area*

Commencing at the most Northerly corner of Tigoni Polling Area No 1 (Beacon No 12, Kikuyu Aberdare Forest Reserve North of Muzangoichi River), thence bounded by the Easterly boundary of Tigoni Polling Area No 1 to its Southerly corner, thence Easterly by the Northerly boundary of Dagoretti Polling Area No 2 to its junction with the Getathura River thence by that River down-stream to its junction with Nairobi River, thence by that River down-stream to its junction with Ngong River, thence by that River up-stream to its intersection with Uganda Railway thence by that Railway South-easterly to Athi River, thence by that River down-

stream to its junction with Thunika River, thence by that River up-stream to its junction with Nairobi River, thence by that River up-stream to its junction with the Kamiti River, thence by that River up-stream to its junction with Kiw River, thence by that River up-stream to its intersection with the Southerly boundary of L.O. No. 69, thence by the Southerly boundaries of L.O. No. 69 and 70 to the most Westerly corner of L.O. No. 70 thence by the North-westerly boundary of that L.O. No. to the Southerly corner of L.O. No. 90, 1, thence by the Westerly boundary of that L.O. No. to Kamiti River thence by that River up-stream to the South easterly corner of L.O. No. 277 (Outspan Reserve) thence by the Easterly and Northerly boundaries of that Outspan to the most Westerly corner of L.O. No. 91 thence by the Westerly boundary of that L.O. No. to its most Northerly corner and onward to the Southerly boundary of L.O. No. 104, thence by the Southerly and Westerly boundary of that L.O. No. to the Mukuru River thence by that River upstream to the Northerly corner of L.O. No. 101 thence by a line North westerly to the point of commencement

POLLING STATION NO. 4—RIRI HOTEL
Position of Electoral Area

Commencing at the most Northerly corner of Kyambu Polling Area No. 5 (Beacon 12, Kikuyu Aberdare Forest Reserve North of Muzangochi River), thence bounded by the Northerly boundary of Kyambu Polling Area No. 3 to its most Easterly corner, thence by the Athi River upstream to the Southerly corner of L.O. No. 277, thence by the Southerly boundary of that L.O. No. to the most Southerly corner of 278 (Government Reserve), thence by the generally Easterly boundary of that Reserve to the Thika River thence by that River upstream to its junction with the Southern Chania River, thence by that River upstream to its intersection with the Aberdare Forest boundary thence by that Forest boundary Southerly to the point of commencement

Nairobi,

The 3rd day of March 1920

C. C. BOWRING
Acting Governor

GOVERNMENT NOTICE NO. 83 20840/1
THE LEGISLATIVE COUNCIL ORDINANCE,
1919

In pursuance of the powers vested in the Governor by Section 7 of the Legislative Council Ordinance, 1919, I, Charles Calvert Bowring Knight Commander of the Most Excellent Order of the British Empire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor of the East Africa Protectorate, do hereby appoint District Commissioner, Machakos, to perform the duties of Returning Officer for the Electoral Area of Ukamba under the Rules contained in Schedule III of the said Ordinance

Nairobi,

This 3rd day of March, 1920

C. C. BOWRING,
Acting Governor

GOVERNMENT NOTICE NO. 84 S 20840/1

THE LEGISLATIVE COUNCIL
ORDINANCE, 1919

NOTICE

In pursuance of the powers vested in the Governor by Section 15 of the Legislative Council Ordinance, 1919, I, Charles Calvert Bowring Knight Commander of the Most Excellent Order of the British Empire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor of the East Africa Protectorate, hereby direct that the election of a member of the Legislative Council for the Electoral Area of Ukamba shall be held on the 14th day of April, 1920, at the Office of the District Commissioner, Machakos

Nairobi,

The 3rd day of March, 1920

C. C. BOWRING,
Acting Governor

GOVERNMENT NOTICE NO. 85 S 20840/1

THE LEGISLATIVE COUNCIL ORDINANCE
1919

NOTICE

WHEREAS the validity of the election of Sir William Northup McMillan, to be a member of the Legislative Council for the electoral area of Ukamba has been brought in question AND WHEREAS after due enquiry His Excellency the Acting Governor in Executive Council has determined that the said election was invalid

NOW THEREFORE His Excellency the Acting Governor in Executive Council in pursuance of the powers conferred by Section 28 of the Legislative Council Ordinance, 1919, and all other powers thereunto enabling has declared and it is hereby notified that the election of Sir William Northup McMillan to be a member of the Legislative Council for the electoral area of Ukamba is void

Government Notice No. 62 of 24th February, 1920, is amended accordingly

By Command of His Excellency the Acting Governor-in-Council

Nairobi,

The 3rd day of March, 1920

J. G. HAMILTON-ROSS,
Acting Clerk to the Executive Council

**GOVERNMENT NOTICE No 86
THE NATIVE AUTHORITY ORDINANCE,
1912**

NOTICE

IN EXERCISE of the powers thereunto enabling me, I hereby appoint the following person named in the Schedule annexed hereto to be Official Headman for the area named therein Nairobi,

February 28th, 1920 JOHN AINSWORTH,
Chief Native Commissioner

SCHEDULE

Name	Rank	Location	District	Province	Remarks
Nyagowa so Opana	Headman	Mumbo	North Ka vado	Nyanza	Vice Oroni retired

**GENERAL NOTICE No 244
THE MEDICAL PRACTITIONERS AND
DENTISTS ORDINANCE, 1910**

NOTICE

THE undermentioned has been registered as a Medical Practitioner in accordance with the provisions of "The Medical Practitioner and Dentists Ordinance, 1910"

Name	Qualifications
Norman Bligh Peacock	M.B., Ch.B., 1918 U Glasg
Nairobi, February 21st, 1920	A D MILNE, <i>Registrar</i>

**GENERAL NOTICE No 236
NOTICE**

IN view of the close of the financial year on 31st March, 1920, it is requested that all merchants and others having any claims against the Government of the East Africa Protectorate, will render the same to the Department concerned before 22nd March, 1920

Nairobi, W A KEMPE,
February 24th, 1920 *Treasurer*

**GENERAL NOTICE No 245
THE BRANDING OF STOCK ORDINANCE,
1907
TENDERS**

TENDERS are invited for the making of Branding Irons for this Department for the period of 12 months ending March 31st, 1921

Full particulars can be obtained on application of the Registrar of Brands, P O Box No 323, Nairobi

Tenders must be submitted on or before March 13th, 1920

The Lowest or any tender will not necessarily be accepted

Nairobi,
February 25th, 1920
W KENNEDY,
Ag Chief Veterinary Officer

GENERAL NOTICE No 246

CURRENCY BOARD

NOTICE

NOTICE is hereby given that the right hand half of Currency Note No $\frac{A}{2} 74441$ for Rs 5 has been presented to the Currency Commissioners for payment by Ali Gulamhuseen Haji Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Commissioners In the absence of any such claim being established within three month's of this date payment for the said half note will be made to the said Ali Gulamhuseen Haji and the half note will be cancelled

Mombasa,

February 24th, 1920

G WALSH,
One of the Currency Commissioners

GENERAL NOTICE No 247

NOTICE

**CLOSING OF CUSTOMS OFFICES
IN UGANDA**

NOTICE is hereby given that on and after 1st April, 1920, the following Customs Offices in Uganda will be closed viz —

Bukakata
Entebbe
Port Bell
Kampala
Jinja
Mjanji

From that date all Customs formalities, including entry of goods and payment of duty, now required to be observed at the aforementioned stations in respect of goods passing between Uganda and Ports in the Tanganyika Territory will be controlled by Officers of the amalgamated Customs Department of East Africa and Uganda stationed at Muanza and Bukoba for that purpose At Musoma control will be exercised on behalf of this Department by an Officer of the Customs Department of the Tanganyika Territory

The alterations enumerated above in no way affect Customs procedure at Kisumu

Custom House, Mombasa,

February 23rd, 1920

G WALSH,

*Acting Chief of Customs,
East Africa and Uganda*

GENERAL NOTICE NO 248

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE NO 55 OF 1919

IN THE MATTER OF JAMAL JIWA

PURSUANT to a petition dated 13th October 1919 against JAMAL JIWA of Nairobi, and on the application of said JAMAL JIWA debtor and on reading the said petition and hearing the said JAMAL JIWA the above-named debtor it is ordered that the debtor be and the said debtor is hereby adjudged insolvent. And whereas it appears to the Court that the appointment of a Receiver for the property of the said insolvent is necessary. It is also ordered that a receiving order be made against the insolvent and receiving order is hereby made against the said insolvent and MOHAMEDALI RAHEMANJI is hereby appointed Receiver of the property of the said insolvents. And it is further ordered that the said Receiver's remuneration be fixed at 5 per cent.

Nairobi,

Dated this 21st day of February, 1920

JOSEPH SHERIDAN
Acting Judge

GENERAL NOTICE NO 249

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE NO 63 OF 1919

IN THE MATTER OF BHAGWANJI KESHAVJI & MOHANLAL
KESHAVJI, TRADING AS MOHANLAL KESHAVJI
& BROS

PURSUANT to a petition dated November 1919 against BHAGWANJI KESHAVJI and MOHANLAL KESHAVJI, trading as MOHANLAL KESHAVJI & BROTHERS of Kisumu and on the application of BHAGWANJI KESHAVJI one of the debtors and on reading the said petition and hearing the said BHAGWANJI KESHAVJI and MOHANLAL KESHAVJI the above-named debtors it is ordered that the debtors be and the said debtors are hereby adjudged insolvents. And whereas it appears to the Court that the appointment of a Receiver for the property of the said insolvents is necessary. It is also ordered that a receiving order be made against the insolvents and a receiving order is hereby made against the said insolvents and KHUSHALBHAI NARANBHAI is hereby appointed Receiver of the property of the said insolvents. And it is further ordered that the said Receiver's remuneration be fixed at 5 per cent.

Nairobi

Dated this 21st day of February 1920

JOSEPH SHERIDAN
Acting Judge

GENERAL NOTICE NO 250

IN H M HIGH COURT OF EAST AFRICA,
AT MOMBASA

INSOLVENCY JURISDICTION

CAUSE NO 2 OF 1920

RE DAYALJI UKA FORMERLY A PARTNER IN THE
FIRM OF LALJI DAYALJI & CO

WHEREAS DAYALJI UKA of Mombasa has applied to this Court by a petition dated the 18th day of February, 1920 to be declared an insolvent under the Provincial Insolvency Act of India (Act III of 1907) as applied to the East Africa Protectorate.

Notice is hereby given that the Court has fixed the 31st day of March, 1920, at 10 o'clock in the forenoon for the hearing of the aforesaid petition.

Mombasa,

Dated this 23rd day of February 1920

B STONE
Deputy Registrar

GENERAL NOTICE NO 251

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE NO 5 OF 1920

IN THE MATTER OF ABDULLA HAQ

Ex PARTE —

THE DEBTOR

NOTICE is hereby given that the petition of the above-named debtor ABDULLA HAQ Merchant of Kisumu for an order adjudicating him an insolvent under the Provincial Insolvency Act (No III of 1907) will be heard at Nairobi on the 31st day of March 1920 at 10 a.m.

Nairobi,

Dated this 25th day of February 1920

J F ST A FAWCETT,
Registrar

GENERAL NOTICE NO 252

IN H M HIGH COURT OF EAST AFRICA
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE NO 6 OF 1920

RE DHARAMSHI PARDHAN & CO

Ex PARTE A CREDITOR —

MOHAMEDALI RAHEMANJI

NOTICE is hereby given that the application of the above-named creditor for an order that DHARAMSHI PARDHAN & CO, of Nairobi, the above-named debtors be declared insolvents under the Provincial Insolvency Act (No III of 1907) will be heard at Nairobi on the 10th day of March, 1920, at 10 a.m.

Nairobi,

Dated this 1st day of March 1920

J F ST A FAWCETT

Registrar

GENERAL NOTICE NO 253

IN THE RESIDENT MAGISTRATE'S COURT
AT NAKURU

CAUSE NO 27 OF 1919

IN THE MATTER OF STEPHANUS CHRISTIAN SMITH
DECEASED

PURSUANT to an order of the Resident Magistrate's Court at Nakuru dated the 12th day of February 1920 by which the undersigned was appointed Administrator of the estate of the late STEPHANUS CHRISTIAN SMITH who died at Fair No 136, Uasin Gishu, on the 1st day of January 1919

TAKE NOTICE that all persons having any claims against the estate of the said STEPHANUS CHRISTIAN SMITH, are required to lodge and prove such claims before me the undersigned on or before the 12th day of April, 1920, after which date only the claims so proved will be paid and the estate distributed according to law.

Eldoret,

24th February 1920

P W J VAN RENSBURG

Administrator
Farm 82, Eldoret

GENERAL NOTICE NO 254

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

CAUSE NO 4 OF 1920

IN THE MATTER OF WILLIAM REID GALLOWAY,
DECEASED

PURSUANT to an order of the High Court at Nairobi, made on the 19th day of February 1920 whereby Letters of Administration with the Will annexed of the estate and effects of WILLIAM REID GALLOWAY late of Nairobi, deceased, were granted to GEORGE KENNEDY, the creditor of the said deceased, who died on the 25th day of December 1919 are hereby requested on or before the 31st day of March next to lodge with the undersigned Solicitors for the Administrator their names addresses and descriptions, the full particulars of their claims a statement of their accounts and the nature of the securities (if any) held by them, or in default thereof they will be summarily excluded from the benefit of the said order.

Nairobi,

Dated this 26th day of February 1920

ALLEN & HAMILTON
Solicitors for the Administrator

GENERAL NOTICE NO 255

IN H M HIGH COURT OF EAST AFRICA,
AT MOMBASA

CAUSE NO 20 OF 1920

IN THE MATTER OF THE ESTATE OF HALIMAH BINTI
RASHID ARAB, MOMBASA DECEASED

NOTICE is hereby given that on the 18th day of March, 1920 I purpose to appoint SHEMLAN BIN SALEH to be the Wasi of the estate of the late HALIMAH BINTI RASHID, ARAB of Mombasa

If any person objects to the proposed appointment he must give me notice of his objection before the expiration of this notice.

Mombasa

20th February 1920

G H PICKERING,
Judge

GENERAL NOTICE No 256

PROBATE AND ADMINISTRATION

HIGH COURT CAUSE No 21 OF 1920

ADMINISTRATOR GENERAL'S CAUSE NO 16 OF 1920
IN THE MATTER OF PIR MOHAMED KHAN, DECEASED

PURSUANT to an order of the High Court of East Africa dated the 21st day of February, 1920, by which the undersigned was appointed Administrator of the estate of the late PIR MOHAMED KHAN, who died at Nairobi on the 30th day of December 1919.

TAKE NOTICE that all persons having any claims against the estate of the said PIR MOHAMED KHAN, are required to lodge and prove such claims before me the undersigned on or before the 3rd day of May, 1920, after which date only the claims so proved will be paid and the estate distributed according to law.

Mombasa,

26th February 1920

LINDSAY ALLAN,
Acting Administrator General

GENERAL NOTICE No 257

IN H M HIGH COURT OF EAST AFRICA,
AT MOMBASA

PROBATE AND ADMINISTRATION

CAUSE No 22 OF 1920

NOTICE OF APPLICATION FOR ADMINISTRATION OF
ESTATE OF NOOPBHAI S/O KARIMJI INDIAN
LATE OF TAKAUNGU AND MOMBASA DECEASED

TAKE NOTICE that application having been made in this Court by SAKINABAI D/O ESSAJI of Mombasa, for the administration of the estate of NOOPBHAI S/O KARIMJI late of Takaungu and Mombasa, who died at Cutch Mandvi India about 30 years ago this Court will proceed to make a decree in the same unless cause be shown to the contrary and appearance in this respect entered on or before the 18th day of March 1920.

Mombasa,

20th February, 1920

G H PICKERING,
Judge

GENERAL NOTICE No 258

NOTICE

NOTICE is hereby given to the public that all persons having any claims on promissory notes, hundies accounts or claims of whatsoever nature or kind against the undersigned are hereby requested to send in particulars thereof to them at their house on River Road, Nairobi, on or before the 31st day of March 1920, after which date no such claims shall be entertained.

Nairobi

24th February 1920

RAVJI RATANSHI & CO.
by Ravji Ratanshi

GENERAL NOTICE No 259

THE PEOPLE'S COMBINE

UNDER LIQUIDATION

IT having been decided to wind up the affairs of the above business the public are hereby requested to send in particulars of their claims to me on or before the 21st March 1920, after which date no further claims will be entertained.

All debts due to the above business should be paid in to me during the above mentioned period and my official receipts obtained for the same.

Nairobi,

*For and on behalf of the People's Combine,*B S VARMA
Advocate

GENERAL NOTICE No 260

TRADE MARKS ORDINANCE

No 17 OF 1912

No 54/19



TO ALL WHOM IT MAY CONCERN

TAKE NOTICE that an application for the registration as a Trade Mark of the label shown above to be used in connection with goods mentioned in Class 48 of Part III of the Schedule to the above mentioned Ordinance, in respect of Perfumery and perfumed Soap, has been lodged by Powysland B E A Limited, of Keringet, Molo, Farmers

The label will be registered as a Trade Mark after the expiration of the period mentioned in Section 13 of the said Ordinance, provided no notice of opposition is received.

A specimen of the Trade Mark the registration of which is applied for can be seen at the office of the undersigned at Mombasa

Mombasa,

20th December, 1919

J F ST A FAWCETT,
Registrar of Trade Marks

GENERAL NOTICE No 154

NOTICE

FIREWOOD IN THE NGONG FOREST,
RIGHT TO CUT

TENDERS are invited for the right of cutting firewood in three coupes in the Ngong Forest for the period 1st April, 1920, to 30th September, 1920.

The quantity to be cut in any one month not to exceed 10,000 stacked cubic feet

The basis of tender to be a royalty payment per 100 stacked cubic feet of Muhugu and per 100 stacked cubic feet of all other woods

Successful tenderers to be required to enter into a contract to cut not less than 5,000 stacked cubic feet every month, in any one coupe

A sum of Rs 300/- to be deposited with the Conservator of Forests at the time of entering into the contract and before any cutting can take place (to be held as security for the performance and observance of the terms of the contract and to be liable to forfeiture as liquidated damages in the event of any breach of them)

Full details of the terms of the contract may be had on application to the Conservator of Forests

The position and area of the coupes are indicated on maps in the office of the Assistant Conservator of Forests, Kikuyu and of the Conservator of Forests, Nairobi, and the coupes may be inspected by arrangement with the Forests' Ngong Forest

Tenders will be opened on the 15th March, 1920

Tenders should be made separately for each coupe and addressed to the Conservator of Forests, Nairobi

The highest or any tender will not necessarily be accepted

Nairobi

This 31st day of January 1920

E BATTISCOMBE
Conservator of Forests

GENERAL NOTICE No 125,

RE FARMS UNSOLD AT AUCTION OF
15TH DECEMBER 1919

NOTICE

APPLICATIONS to purchase the leases of the two farms, described in the schedule hereto, which remained unsold at the auction held at the Railway Institute on December 15th, 1919, may now be sent to me at the Land Office, Nairobi.

No person who has already submitted an application need apply again.

Applications must be submitted on or before Saturday the 28th February, 1920.

SCHEDULE

Situation	L O No	Area acres	Rent per annum	Upset Price	Term of Lease	Survey Fees	Cost of Deeds
Trans Nzoia	3631 (original 2063/2)	2746 acres	Rs 274/60	Rs 20,595	999 years from 1st April 1920	Rs 525	Rs 45
Kijabe	1553	2478	247/80	12,390	,,	498	Rs 45

GENERAL NOTICE No 210

NOTICE

INVITATION FOR TENDERS FOR AN AREA OF LAND

CONSIDERED SUITABLE FOR THE PRODUCTION
OF SUGAR CANE

UNDER instructions from the Secretary of State, tenders are invited under the following conditions for the purchase of the lease of an area of 6716 acres of land considered suitable for the production of sugar cane described in the schedule hereto and situate on the Uganda Railway between Kibigori and Kibos at an altitude of about 4000 feet.

1 The lease will be for a term of 99 years from the 1st September, 1920, at an annual rental of £44 15-4 payable either at the office of the Crown Agents for the Colonies in London or the Land Office, Nairobi, on the 1st of January in each year.

2 Ten per cent of the purchase price together with proportionate rental to the 31st December, 1920 must be paid forthwith by the successful tenderer and the remainder by 9 equal yearly instalments on the 1st January in each year.

Survey fees, registration fee and stamp duty as stated in the schedule hereto must be paid at the Land Office, Nairobi upon the issue of the lease.

3 The premises to be used for the purpose of growing, cultivating and manufacturing sugar and purposes ancillary thereto.

As more than one application has already been received for each farm, the farms will be auctioned at the Land Office, Nairobi, on Monday the 8th March, commencing at 11 a.m., and subject to the terms and conditions set forth in General Notice No 1164 in the "Official Gazette" of the 10th December, 1919, except that the term of the lease will commence to run from the 1st April, 1920, and rent will be payable from that date.

Applicants only will be permitted to bid and purchase, and applicants may only bid for the farm for which they have applied.

Nairobi,

26th January, 1920

H T MARTIN,
Acting Land Officer

4 The Lessees to covenant to expend £50,000 upon cultivation, buildings and plant for the production of sugar to the satisfaction of the Land Officer.

5 Prior to the fulfilment of condition No 4 above the Lessees shall not assign or sub-lease the whole or any part of the premises without first obtaining the consent in writing of the Governor of the East Africa Protectorate.

6 Upon the fulfilment of the condition No 4 hereof the Lessees shall have the option of exchanging their lease for an ordinary lease for a term of 999 years under the usual conditions of the Crown Lands Ordinance, 1915, respecting use, development and transfer.

7 No tender of less than £16,790 payable either in London or Nairobi will be considered.

8 Tenders to be received by the Land Officer, Nairobi, or the Under Secretary of State for the Colonies on or before the 1st July, 1920.

The highest or any other tender will not necessarily be accepted.

Plans of the area may be seen at the offices of the Crown Agents for the Colonies or at the Land Department, Nairobi, British East Africa, or may be obtained on application to the latter at a cost of Re 1/- post free.

Note — The above notice is subject to correction on receipt of copy of a notice which is being published in London by the Secretary of State.

SCHEDULE

Situation	Area	Rent per annum	Term	Survey fees	Reg Fee.
Nos 1593, 1594, 1596, 1597, 1598, 1599 between Kibigori and Kibos	6716 acres	£44-15-4	99 years from 1st Sept., 1920, with option of extension to 99 years	Rs 1,130	Rs 10

Proportionate Rental
1st September, 1920 to 31st December, 1920

£14-18-6

Nairobi,
February 12th, 1920.

H T MARTIN,
Commissioner of Lands

GENERAL NOTICE NO 261

Statement showing value in rupees of Imports into Mombasa and Kilindini, from different countries during the quarter ended 30th September, 1919

Countries	Value in rupees
United Kingdom	3,733,313
India	4,003,715
Ceylon	6,487
Mauritius	325,372
Zanzibar	42,284
South Africa of Union	160,679
Hong-Kong	6,478
Australian Colonies	32,437
Other British Possessions	30,084
Arabia	1,836
China	44,010
Belgian Congo	188
Egypt	19 180
France	162,302
French Possessions	38,418
Germany	14 016
Tanganyika Territory	391,012
Holland	27,665
Italian East Africa	2,908
Italy	110,251
Japan	431,893
Norway	1,610
Portugal	5,897
Portuguese Possessions	60,523
Spain	9 395
Sweden	76,434
Switzerland	16,108
Miscellaneous Ports of Asia	1,287,223
United States of America	1,153,903
	12,198,627
Transit and Transhipments	2,010,300
Total	14,208,927

G WALSH,
Ag Chief of Customs, E Africa & Uganda Protectorates.

GENERAL NOTICE NO. 262

EAST AFRICA PROTECTORATE

Statement showing value in Rupees of Exports of domestic and other produce from
Mombasa and Kilindini during the quarter ended 30th September, 1919

Articles	Produce of			Total
	East Africa and Uganda Protectorates	Congo	Other sources	
Animals living —				
Goats	270			270
Sheep	850			850
Other sorts	1,240			1,240
Bees wax	5,197		10,500	15,697
Borries	20			20
Chillies	3			3
Carbonate of soda	143,165			143,165
Coconuts	17			17
Cocoa	854			854
Coffee	217,192		981,192	1,198,384
Copra	188,505			188,505
Cotton	6,655,344		68,140	6,723,484
Fibre sisal	162,973			162,973
Flax	207,159			207,159
Flax tow	333,081			333,081
Ghee	18,937			18,937
Grain — Beans and peas	71,624			71,624
Groundnuts			22,274	22,274
Other sorts	1,000			1,000
Gum copal	2,480			2,480
Ham and bacon	570			570
Hides	908,223		602,352	1,510,575
Rhino horns	18,200		4,275	22,475
Ivory	222,217	225,685	798	448,700
Mica	3,038			3,038
Potatoes	52,541			52,541
Oil, simsim	234			234
,, coconut	10,462			10,462
Rubber, Wild	1,194		194	1,388
,, plantation	5,820			5,820
Mangrove bark	3,196			3,196
Wattle bark	15			15
Seeds castor	4,420		268	4,688
,, cotton	34,001			34,001
Skins goat	289,339		67,529	356,868
,, sheep	1,084			1,084
,, wild animals	1,823			1,823
Skins wild animals sportmen's trophies	65			65
Sportmen's trophies	310			310
Trophies other sorts	2,144			2,144
Hippoteeth	5,009		52	5,061
Tobacco	3,240			3,240
Wood, fine	5,600			5,600
Wood other than fine	15			15
Wool	1,850			1,850
Goods manufactured	1,134			1,134
Goods unmanufactured	1,015			1,015
Total Rs	9,586,670	225,685	1,757,574	11,569,929

Total value of Exports during quarter ended 30th Sept., 1918

Rs 10,490,867

Total value of increase in Rupees

,, 1,079,062

G. WALSH,
Ag Chief of Customs, E. Africa & Uganda Protectorates

GENERAL NOTICE No 263

EAST AFRICA PROTECTORATE.

General Imports into the Port of Mombasa & Kilindini during the quarter ended 30th Sept, 1919

Articles	Total quantities imported	Value in Rupees	Duty in Rupees
Ale and beer	Galls 15,255	71,101	
Alcohol, Methylic	" 20	142	
Ammunition	Number 438,850	34,987	
Animals, living —			
Horses and mules	" 1	450	
Other live-stock imported for breeding purposes	" 131	3,222	
Other sorts, unenumerated	" 5	45	
Arms	" 321	22,571	
Bacon and ham	Cwt 3	508	
Bags and sacks for industrial and agricultural purposes		228,461	
Bags and sacks, other sorts			
Beads	lbs 10,416	18,942	
Books		6,250	
Building materials, unenumerated		17,946	
Butter	lbs 17,080	26,351	
Articles necessary for maintaining telegraphic communication		3,815	
Consular goods		3,450	
Cups, medals or other trophies imported for presentation or presented as prizes, etc, etc			
Candles of all sorts	Cwt 14	951	
Canvas	Yards 3,916	4,086	
Cement	Cwt 10,401	57,194	
Cheese	lbs 1,395	755	
Chemicals and chemical manufactures, unenumerated		49,510	
Cigarettes	lbs 67,286	251,441	
Cigars	" 4,381	8,853	
Coal	Tons 370	24,050	
Coal products		18,025	
Coin admitted to circulation in the Protectorate			
Condensed milk	Cwt 1,137	87,039	
Cotton yarn	lbs 11,361	14,944	
" piece goods, bleached	Yards 79,698	57,552	
" " unbleached	" 5,085,386	2,236,466	
" " printed	" 553,003	283,709	
" " dyed	" 173,842	122,649	
" blankets	Number 30,342	50,061	
Cotton manufactures, unenumerated		109,261	
Cutlery		31,959	
Drinks, unenumerated		4,037	
Drugs and medicines for sheep and cattle		43,768	
Drugs and medicines, other sorts		78,701	
Electric apparatus		36,757	
Explosives, other sorts		3,836	
Fencing materials		1,058	
Food stuffs for animals		810	
Food stuffs, other sorts, unenumerated		271,485	
Fruit, raw		3,677	
Furniture		32,958	
Glass plates		12,612	
" manufactures, unenumerated		31,392	
Gold bullion	Ounces		
Goods manufactured, unenumerated		225,374	
Goods unmanufactured, unenumerated	...	436,215	
Grain —			
Rice	Cwt 41,389	616,190	
Flour and wheat meal	" 38,221	662,800	
Wheat	" 437	8,386	
Dhall	" 1,093	20,941	
Maize and maize meal	" 89	1,030	
Other sorts	" 1,782	31,213	
Gunpowder			
Haberdashery		24,997	
Hardware		99,881	
Implements, agricultural		504,397	
	Carried forward	6,999,271	

General Imports into the Port of Mombasa & Kilindini during the quarter ended 30th Sept., 1919 —(Contd)

Articles	Total quantities imported	Value in Rupees	Duty in Rupees
Brought forward		6,999,271	
Implements, other sorts		29,172	
Instruments, surgical		1,992	
,, scientific, other sorts		4,522	
,, pianos		1,262	
,, musical, other sorts		5,598	
Jewellery		1,867	
Leather, unwrought		40,302	
,, wrought, boots and shoes	Doz pairs 668	54,444	
,, saddlery and harness		11,318	
,, manufactures, unenumerated		7,235	
Linen, hemp and jute manufactures, unenumerated		28,474	
Machinery and parts thereof, agricultural		195,414	
,, ,, ,, industrial		256,112	
,, ,, ,, other sorts		14,951	
Manures and insecticides		2,290	
Matches	Gross Boxes 18,500	42,860	
Metals —			
Brass and copper manufactures, for use as building materials			
Brass and copper manufactures, other sorts	Cwt 231	35,155	
Brass and copper wire		21,197	
Iron and steel manufactures, unenumerated, to be used as building materials			
Iron and steel manufactures, unenumerated, other sorts	Cwt 22	235,697	
Iron and steel wire		1,134	
Galvanised iron sheets and plates	„ 3,046	61,857	
Metals, manufactured, unenumerated		69,000	
Metals, unmanufactured, unenumerated			
Mineral and aerated waters	Doz bott 2,198	9,906	
Miscellaneous including parcel post			
Oils, fats and grease —			
Petroleum-Kerosine	Galls 177,164	155,017	
,, other sorts	„ 259,258	541,075	
Coconut	„ 457	1,721	
Ghee	Cwt 2,502	50,704	
Oleo Margarine			
Turpentine	Galls 644	2,200	
Other sorts	„ 28,819	97,059	
Perfumery		30,952	
Photographs, engravings, pictures, and maps		685	
Plate and plated ware		22,017	
Porcelain, china and earthenware		52,193	
Preserved meat		6,943	
Preserves and tinned or bottled foods and fruits, other sorts, unclassified		110,669	
Painted matter		28,643	
Railway, tramway and road material		77,868	
Rope and twine for agricultural and industrial purposes	..	7,310	
Rubber twine, other sorts		9,668	
Rubber manufactures, unenumerated		3,512	
Salt	Cwt 15,540	61,882	
Ships, boats, launches, lighters and parts		8,756	
Spirits —			
Brandy	Galls 3,810	82,314	
Whisky	„ 13,559	258,353	
Gin	„ 2,394	26,110	
Liqueurs and other sorts	„ 1,062	37,809	
Silk manufactures, unenumerated		92,838	
,, ,, ,, of and other materials		60,371	
,, yarn	Lbs 237	2,432	
Soap	Cwt 995	40,265	
Stationery		121,304	
Carried forward		10,121,700	

General Imports into the Ports of Mombasa & Kilimani during quarter ended 30th Sept., 1919—(Contd.)

Articles	Total quantities		Value in Rupees	Duty in Rupees
	imported			
Brought forward			10,121,700	
Sugar	Cwt	30,438	777,367	
Tea	Ibs	157,946	158,483	
Tobacco, manufactured	"	26,796	23,364	
," un-manufactured	"	26,093	7,521	
Tomstones and ornaments for graves, memorial windows, Tablets and Brasses			500	
Toys and Games			15,682	
Trees, plants and seeds for cultivation			16,343	
Vehicles and parts thereof, agricultural, steam and motor			29,074	
Vehicles and parts thereof, agricultural, other sorts			47,254	
Vehicles and parts thereof, not agricultural, steam and motor			422,542	
Vehicles and parts thereof, not agricultural, other sorts			63,414	
Watches and clocks	Nos	111	1,912	
Wearing apparel			113,096	
Wines	Galls	5,378	76,807	
Timber	Tons	246	42,733	
Wooden manufactures, unenumerated			5,092	
Woollen and worsted yarn	Ibs	25	187	
," " " manufactures	Yards	2,170	18,328	
," carpets and rugs	Nos	181	12,977	
," blankets	"	100	848	
," manufactures, unenumerated			5,744	
Blue, Laundry			2,649	
Cards playing			3,910	
Cotton	Ibs	16	15	
Copra				
Machines sewing			1,909	
Oils, fats and grease —				
Liquid fuel	Galls	760,604	173,428	
Painters colours			33,783	
Paper bags of				
," cigarettes			953	
," hanging				
," printing			21,021	
Sisal fibre	Ibs			
			12,198,627	
Goods in transit and transhipment	Pkgs	15,530	2,010,300	
Total Rs			14,208,927	

Total value of Imports for Home Consumption in quarter ended 30th Sept., 1918 Rs 11,450,715

Increase in value of Imports	Rs 747,912
Total value of Goods in Transit in quarter ended 30th Sept., 1918	Rs 1,158,861
Increase in value of Goods in Transit	Rs 851,439
Total Increase in value of Imports	Rs 1,599,351

G WALSH,
Ag Chief of Customs, E Africa & Uganda Protectorates.

Statement showing the quantity and value in rupees of trade goods re-exported from Mombasa and Kilindini to different countries during quarter ended 30th September, 1919

Articles	Total quantity re exported	United Kingdom	India	Zanzibar	South Africa Union	Tanganyika Territory	Congo Belge	Other British Possessions	French Possessions	Italian East Africa	Portuguese possessions	U S of America	Miscel laneous Ports of Asia
Ale and beer	Gallons 808					4,259				50			
Ammunition	Nos 1,800					228							
Bags and sacks for agricultural and industrial purposes	Lbs 728		2,000	13,501	7,500	68,097				300			
Beads				6,228	12,165	1,141							
Blue (Laundry)						554							
Books	Lbs 600					50							
Butter	Cwt 5					399							
Candles of all sorts	" 611					2,985							
Cement	Lbs 672					429						2,085	
Cheese													
Chemicals and chemical manufactures unenumerated	Lbs 41,590		50,387	5,319		3,706							
Cigarettes	" 540			1,081		56,193			394			630	
Cigars	"					392							
Coal products						4,802							
Condensed milk	Cwt 180		9,510	1,473		1,834							
Cotton piece goods, bleached	Yds 204,101		55,319	28,032		71,160							
" " unbleached	" 1,271,298			34,168		568,459							
" " printed	" 592,536		47,465	185,381		110,940							
" " dyed (plain shades)	" 1,095,450		117,812	181,943		381,753							
" blankets	Nos 44,539			17,006		62,956							
" Manufactures unenumerated					37,945	10,399							
Cutlery						4,692							
Drinks unenumerated						363						210	
Drugs and medicines, for Sheep and Cattle				100		567							
" other sorts			1,944		25	1,924						347	
Fencing material												700	
Foodstuffs other sorts unenumerated				990		7,937			400			485	
Furniture				302		70							
Glass manufactures unenumerated			560	100	5,580	796							
Goods, manufactured, unenumerated			500	592		9,880							
Good, unmanufactured unenumerated				3,528	14,807	359							
Gums — rice	Cwt 20	396,900	7,564			150						20	
flour and Wheatmeal	" 497			1,900		5,785							
wheat	" 20					40						352	
dhall (pulse)	" 2				125	1,981						36	
Haberdashery						5,119						552	
Hardware						250							
Implements, agricultural						100							
" other sorts						632							
Instruments musical other sorts				250		4,590							
Leather, unwrought				1,172		5,620							
Leather, wrought, boots and shoes	Doz pairs 51		5,000			50						90	
Leather manufactures unenumerated						877							
Machinery and parts thereof agricultural				2,100									
" " industrial													
" " other sorts									250				

Statement showing the quantity and value in rupees of trade goods re-exported from Mombasa and Kilindini to different countries
during quarter ended 30th September, 1919 —(Contd.)

Articles	Total quantity re-exported	United Kingdom	India	Zanzibar	South Africa Union	Tanganyika Territory	Congo Belge	Other British possessions	French possessions	Italian East Africa	Portuguese possessions	U S of America	Miscellaneous ports of Asia
Machines sewing						738							
Matches	Grs Box 14,285			13,338		12,605				1,331			
Metals brass and copper manufac other sorts	Cwt 54					625							
" " " wires						5,654							
Metals iron and steel manufactures to be used as building material				500									
Metal iron and steel manufactures unenumerated other sorts	Cwt 425	470	1,690	652	510	6,915				30			
" " " wires			975			8,875							
" galvanised iron sheets and plates	" 30					450							
Metals manufactures unenumerated						967							
Mineral and related water	Doz bot 6					25							
Oils, fats, and greases — Kerosine oil	Galls 6,182					5,215				3,600			
" " " petroleum other sorts	" 400					1,125							
" " " shee	Cwt 209		6,116	5,200		1,120							
" " " other sorts	Galls 920			200		4,225			2,604				
" " " liquid fuel	" 6,120				18,460								
Painters colours						2,659							
Papers — cigarette				3,200	312	250			320				46,666
printing						582							
Perfumery					1,316	557							
Plates and plated ware						395							
Porcelain, China and Earthen ware						2,015							
Preserved meat										400			
" tinned and bottled, foods and fruits										150			
other sorts unclassified													
Printed matter			5,250	3,000	700	497							
Rope and Twine for agricultural and industrial purposes						481							
Rope and Twine other sorts	Cwt 740					1,746							
Salt	Gall 280		500			116							
Spirits, Brandy						1,917							
" Whisky	" 558					8,050							
" Gin	" 167					12,150			1,400				
" Liquor other sorts	" 28					3,450							
Silk manufactures unenumerated						974							
" " of and other material						2,332							
Soup	Cwt 2,081		5,202	1,258		10,800							
Stationery			69,705			10,842							
Sugar	Cwt 840		2,500			749							
Tea	Cwt 24,113			50		20,759							
Tobacco manufactures	lbs 41,658	60		2,834		20,294							
unmanufactured	" 77,016		10,650	40,551		1,191							
Toys & games				75									
Vehicles & parts thereof not agin steam & motor					4,876								
" " " " " other sorts						150							
Watches and clocks	Nos 106					5,052							
Wearing apparel		150	1,500	11,457		1,481							
Wines	Galls 618			920		1,381							
Timber	Tons 3					28,009							
Wooden manufactures unenumerated						12,147							
Woollen and Woisted manufactures	Yards 296			65		875							
" Blankets	Nos 13			2,833		70							
" Manufactures unenumerated				850	15,786	125							
			397,880	428,581	621,574	44,958	1,600,715	17,513	6,298	1,137	52,265	24,873	38,641
													46,666

Total value of re-exported goods Rs 3,281,101

G. WALSH,

GENERAL NOTICE No 265

NOTICE

NOTICE is hereby given that the undementioned goods will be sold by Public Auction at the Mombasa Custom House on the 6th April 1920, if not claimed before that date, and the proceeds will be applied first to the payment of freight and charges and next of duties.

The surplus, if any, will be paid to the proprietor of the goods on his application in writing for the same within 12 months from the date of sale, but if on the expiration of that time no such application shall have been made the surplus will be forfeited and will be applied as if it had been originally paid as the duty due and payable.

A quantity of duty-in-kind and confiscated goods will also be put up for auction.

Custom House,

Mombasa, 20th February, 1920

G WALSH,

Ag Chief of Customs, E A & Uganda Protectorates

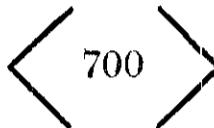
List of Unclaimed Cargo lying in the Mombasa Godowns over four months and twenty-one days

Date	Steamer	Marks and Numbers	No and description of packages
Oct 9th	s.s "Tuna" @ C Ports	P E M B	1 bag superfine flour
," 20th	s.s "Karapana" @ Bomlay	Nil	1 load onions
Nov 6th	s.s "Karagola" @ Bombay	S & M F 44-38	1 case empty
," 6th	do	Nil	3 parcels sundries

List of Unclaimed Cargo lying in the Kilindini Godowns over four months and twenty-one days

1919			
Oct 15th	"Berwick-Castle." @ Europe	W R P 32 J P Lesidaner N A B S A L N R B < 475 > S M C F < 1919 > A Stores W < T H G > H H do 2 Bolus EA 1106 585 Lt C L Hawkins 3/4 K A R C/o Boma Trading Co Nil Nil < cox > Nil Nil	1 case merchandise 15 cases champagne 7 bales p goods 1 parcel merchandise 1 case merchandise 1 case cartridges 1 case merchandise 1 bale p goods torn 1 case merchandise 1 part of cement cask empty and broken 1 case merchandise 1 cask empty and broken 1 bag merchandise sweeping 1 pair poles
Oct 21st	Home field @ Europe		

List of Unclaimed Cargo lying in the Kilmidum Godowns over four months & twenty-one days --(Contd)

Date	Steamer	Marks and Numbers	Number & description of packages
1919 Oct 22nd	Cupid @ Dar-es-salam do do	Nil 5 Nil  T N & S } 1 Convent } Nil Stanley North Nil Nil O < 5442 > & 9 M 1 mil  Nil Req 5767 } or illegible } Nil Nil B < A > E 72796 Brumage & Slingsby M S & O C Ltd , Smith Mackenzie Co Nil Nil B < A > E 84426 Illegible Nil Nil  121 Nil D E S A I	1 case merchandise 1 bag records written matter 5 cases matchets 1 cask merchandise 1 lot staples 3 cases merchandise 1 lot galv Cuttings 1 non chimney 1 case brandy broken, re packed 1 case merchandise, re packed 3 cases matchets, re packed 1 case matchets broken and contents short 1 drum soft soap almost empty 1 C ironware broken, conts short 1 flat non 1 case merchandise broken, re packed 1 case merchandise broken, re packed 1 case soap contents short 1 parcel 2 pieces lecos 1 case machinery parts broken 1 crate " " " 1 case merchandise 1 case merchandise broken 1 case , 1 case merchandise " 1 cask wine leaking 1 bag empty torn 2 cases vermouth broken, contents short 4 casks merchandise broken 1 lord sweeping merchandise 1 bundle 2 iron bars 8 non pipes broken 6 iron pipe joints broken 12 iron packages broken 1 drum oil leaking 1 drum oil
Oct 25th	Statesman @ Europe		
Oct 30th	Clam Mackintosh @ South		
Nov 2nd	Gaika @ South		
Nov 5th	" Taroba " @ South		
Nov 6th	" Nera " @ Europe		
Nov 12th	" Cranfield " Europe	J & C Gr No 66 J H W 252	

List of Unclaimed Cargo lying at the Kilindini Godown over four months & twenty-one days —(Contd.)

Date	Steamer	Marks and Numbers	Number & description of packages
1919		G I N O Lumbwa Lumbwa or Nil  J & C L C S	4 pieces non flat 44 pieces flat non 2 pieces non bars
Nov 12th	"Cranfield" Europe	4 B	1 cask merchandise broken
Nov 11th	Dhow	Lumbwa or Nil Nil	9 bundles non bars 8 packages

List of Unclaimed Luggage lying in the Kilindini Baggage Room over four months and twenty-one days

1919		Lloyd	1 bedding and kit bag
Oct 11th	"Karagola" @ South	Beria Brockwood Mrs Montefiore A M C DRSLM For Mis Deverell. Nil	1 case merchandise
Oct 12th	From Town	Gulamah Karim	1 tin merchandise
Oct 15th	Unknown	H Ibbotson	1 tin merchandise
Nov 2nd	do	Carim Lwalin	1 case merchandise
Oct 15th	Berwick-Castle @ Europe	Nil	1 bedding 1 basket 1 case merchandise

GENERAL NOTICE No 266

UGANDA RAILWAY

TENDERS

TENDERS are invited for the supply of the following *Rations* required monthly by the *Uganda Railway* for a period of one year commencing from 1st June, 1920 —

MONTHLY REQUIREMENTS

Flour Atta 24 Tons

Dhall Gram 3½ "

Rice Dawood-

kana 10 Bags (Nett weight 165 lbs)

Rice Table 5 „ („ „ „ 175 lbs)

The Railway reserves the right to increase or decrease the above quantities by 20% on giving 6 weeks' notice to the Contractor

The conditions under which they must be supplied can be obtained on application to the Chief Storekeeper, Nairobi

Sealed Tenders marked "Tender for Ration" together with samples should reach the undersigned not later than 30th April, 1920

Nairobi,

February 25th, 1920

A WILLIAM REID,

Chief Storekeeper

GENERAL NOTICE No 212
 UGANDA PROTECTORATE
 TENDERS

TENDERS are invited by the Tender Board, Entebbe, for the supply of the undermentioned stores in whole or in part to various Government Departments delivered at Entebbe, Kampala and Jinja during the year ending 31st March, 1921.

SCHEDULE

Description of Goods	Approximate Total quantity	Remarks
Atta	2,500 lbs	In American bags
Cotton seed	48 tons	Sample required
Dhall	730 lbs	In American bags
Ghee	1,100 lbs	In tins
Maize Grain	46 tons	Sample required
Kerosine oil	8,744 tins	Price to be quoted per tin and per case Sunflower, Crown or other good brand Brand to be stated
Oil Cake (sim-sim)	2 tons	Sample required
Sim-Sim oil	24 gallons	In tins
Petrol	11,800 gallons	In tins Prices to be quoted per tin and per case Brand to be stated
Meat	1,460 lbs	
Rice	1,825 lbs	In American bags
Salt (Aden)	3,600 lbs	
Salt (coarse)	40,000 lbs	

1 Further details regarding conditions of purchase and quantities in which required, may be had on application to the President of the Tender Board, Treasury, Entebbe. The conditions of Contract may be seen on application at the Treasury, Nairobi, or the Coast Agent, Mombasa.

2 Tenders for the above articles will be received up to and including the 8th March, 1920.

3 Envelopes should be sealed, registered and plainly marked "General Tender for Stores 1920-1921".

4 Each sample sent must be clearly labelled and marked with the name of the person tendering.

5 The Tender Board does not bind itself to accept the lowest or any Tender.

THE TREASURY,
 Entebbe, Uganda

February, 1920 P PRENTICE,
for President, Tender Board