



THE  
OFFICIAL GAZETTE  
OF THE  
COLONY AND PROTECTORATE OF KENYA.

Published under the Authority of His Excellency the Governor of the  
Colony and Protectorate of Kenya.

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## GOVERNMENT NOTICE NO. 84.

## DEPARTURES.

Name.	Rank.	On leave or termination of appointment.	Date of Departure.
P. L. Skeels Lt. N. J. Stacey Marks, R.N.R.	Postal Clerk and Telegraphist 2nd Officer, U.R.M.	Leave do	March 3rd, 1923. March 7th, 1923,
G. P. Ellis	Chief Engineer, U.R.M.	do	do
D. H. Norman	Clerk, Uganda Railway	do	March 10th, 1923.
H. Barker	Guard, Uganda Railway	do	do

## APPOINTMENTS.

S. 2317.

THOMAS DACRES BUTLER, to be Resident Commissioner, Kisumu, Nyanza Province, with effect from the 31st January, 1923.

S. 8203.

BERNARD JOHN FAIRFAX FRANCKLIN, to be Assistant District Commissioner, Kabarnet, Suk-Kamasia Reserve, with effect from the 8th March, 1923.

S. 655.

HUGH MASSY BIRCH, A.M.INST.C.E., to be Acting Director of Public Works, with effect from March, 10th, 1923.

S. 3209.

E. D. THEUNISSEN and A. FINCH, to be Assistant Superintendents of Police, with effect from the 12th November, 1922, and the 24th December, 1922, respectively.

S. 15212.

GERTRUDE E. LOW, Female Postal Clerk and Telegraphist, to be Acting Postmistress, with effect from the 8th March, 1923.

S. 18816/1040.

The following temporary appointment to the staff of the Uasin Gishu Railway has been made:—

C. GEORGE FANE, to be Assistant Resident Engineer, Uasin Gishu Railway, with effect from the 1st February, 1923.

## MAGISTERIAL WARRANT.

S. 1.

BERNARD JOHN FAIRFAX FRANCKLIN, to be a Magistrate of the Second Class, with power to hold a Subordinate Court of the Second Class, whilst holding his present appointment as Assistant District Commissioner, Kabarnet.

SECRETARIAT,

NAIROBI,

21st March, 1923.

G. A. S. NORTHCOTE,  
*for Colonial Secretary.*

# COLONY AND PROTECTORATE OF KENYA.

Government of Kenya. The Government of Kenya, by and with the advice and consent of the Legislative Council, do enact as follows:

## AN ORDINANCE.

Whereas it is expedient to consolidate and amend the law relating to Stamps;

and it is enacted by the Governor of the Colony of Kenya, by and with the advice and consent of the Legislative Council, as follows:

### No. 8 of 1923.

Enacted by the Governor of the Colony of Kenya, by and with the advice and consent of the Legislative Council, on the 28th day of February, 1923.

Assented to in His Majesty's name this 28th day of February, 1923.

R. T. CORYNDON,  
Governor,

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

ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—

### CHAPTER I.

PRELIMINARY.

1. This Ordinance may be cited as "The Stamp Ordinance, 1923."

2. In this Ordinance, unless there is something repugnant in the subject or context:—

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

"Bills of Exchange."

#### \*BILLS OF EXCHANGE ACT, 1882.—

SECTION 3. (1) A bill of exchange is an unconditional order in writing, addressed by one person to another, signed by the person giving it, requiring the person to whom it is addressed to pay on demand or at a fixed or determinable future time a sum certain in money to or to the order of a specified person, or to bearer.

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

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

(4) A bill is not invalid by reason,—

(a) That it is not dated; or  
(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.

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;

"Bill of exchange payable on demand."

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

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

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

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

"Bill of Lading."

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

"Bond."

(5) "Bond" includes:—

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

(b) any instrument (other than a Bill of Exchange or Promissory Note) attested by a witness and not payable to order or bearer, whereby a person obliges himself to pay money to another; and

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

"Chargeable."

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

"Cheque."

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

"Colony."

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

"Com-missioners."

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

"Conveyance."

(10) "Conveyance" includes a conveyance on sale and every instrument by which property, whether moveable or immoveable, is transferred *inter vivos* and which is not otherwise specifically provided for by the schedule hereto: and also a Decree or order for, or having the effect of an order for, foreclosure;

"Duly stamped."

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

"Executed" and "execution."

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

"Impressed stamp."

(13) "Impressed stamp" includes:—

- (a) labels affixed and impressed by the proper officer;
- (b) stamps embossed or engraved on stamped paper; and
- (c) adhesive stamps over-embossed;

"Instrument."

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

"Instrument of partition."

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

(16) "Lease" means a lease of immoveable property, and "Lease." includes also:—

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

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

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

(17) "Marketable security" means a security of such a "Marketable description as to be capable of being sold in any stock market in security." the Colony 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, or creates, to or in favour of another, a right over or in respect of specified property; and for the purpose of this Ordinance includes a "Charge" under the Registration of Titles Ordinance, 1919 or any Ordinance amending or in substitution for the same;

(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 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 by the act of the Imperial Parliament shortly entitled "The Bills of Exchange Act, 1882\*";"

\*BILLS OF EXCHANGE ACT, 1882,—

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

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

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

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;

**"Receipt."**

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

(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 acknowledgement, and whether the same is or is not signed with the name of any person; and

**"Settlement."**

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

(a) in consideration of marriage;

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

(c) for any religious or charitable purpose;

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

**"Commissioners of Stamp Duties."**

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

**"Revenue authority."**

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

(a) The Senior Revenue Authority

(b) Revenue Authorities

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

## CHAPTER II.

### STAMP DUTIES.

#### A.—OF THE LIABILITY OF INSTRUMENTS TO DUTY.

**Instruments chargeable with duty.**

4. Every instrument described in the Schedule hereto shall, save as to the exemptions in this Ordinance and in that Schedule specified, be severally subject to the duties prescribed in the Schedule in respect of such instrument, whether the instrument be executed in the Colony or whether it be executed outside the Colony and relates to the transfer or hypothecation of any property situate therein or to any matter or thing to be performed or done therein:—

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

**Several instruments used in single transaction of sale, mortgage or settlement.**

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

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

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

(3) Any instrument modifying the terms of a mortgage in respect of the reduction of principal or raising or reducing the rate of interest or extending the term for the repayment of principal shall be dutiable as an Agreement.

**6.** 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.

Instruments relating to several distinct matters.

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

Instruments coming within several descriptions in Schedule.

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

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

Policies of sea-insurance.

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

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

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

**9.** The Governor-in-Council may, by order 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.

Power to compound duties.

#### B.—OF STAMPS AND THE MODE OF USING THEM.

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

Duties, how to be paid.

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

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

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

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

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

Provisional use of stamps previously useable.

Cancellation  
of adhesive  
stamps.

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

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

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

(3) The person required by sub-section (1) of this section to cancel an adhesive stamp shall cancel it by writing on or across the stamp his name or initials or the name or initials of his firm with the true date of his so writing or otherwise effectively cancel the stamp and render the same incapable of being used for any other instrument or for any postal purpose; provided that the Governor-in-Council may by rule or order prescribe any particular mode of cancellation of adhesive stamps on any particular instrument or instruments or any particular class of instruments.

Instruments  
stamped with  
impressed  
stamps, how to  
be written.

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

Only one  
instrument  
to be on same  
stamp.

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

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

Instrument  
written  
contrary to  
Section 13 or  
14 deemed  
unstamped.

Denoting  
duty.

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

Instruments  
executed in  
the Colony.

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

#### C.—OF THE TIME OF STAMPING INSTRUMENTS.

Instruments  
executed out  
of the Colony.

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

Provided that any instrument chargeable with duty of ten cents or twenty cents or promissory notes and bills of exchange payable on demand or at not more than thirty days from sight or date shall be stamped at or before the time of execution, or the date of the instrument whichever shall be the earlier.

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

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

Special  
provision for  
any particular  
class of  
instruments.

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

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

Bills, cheques  
and notes  
drawn out of  
the Colony.

Provided that—

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

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

#### D.—OF VALUATION FOR DUTY.

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

Conversion of  
amount  
expressed in  
foreign  
currencies.

**22.** Where an instrument is chargeable with *ad valorem* duty in respect of any stock or of any marketable or other security, such duty shall (except as provided in Article 59 (a) of the Schedule hereto) be calculated on the value of such stock or security, according to the average price or the value thereof on the date of the instrument.

Stock and  
marketable  
securities, how  
to be valued.

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

Effect of  
statement of  
rate of  
exchange or  
average price.

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

Instruments  
reserving  
interest.

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

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

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

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

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

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

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

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

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

*Illustrations.*

(1) A. owes B. £100. A. sells a property to B., the consideration being £50 and the release of the previous debt of £100. Stamp-duty is payable on £150.

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

**Valuation in case of annuity, etc.**

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

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

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

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

**Stamp where value of subject-matter is indeterminate.**

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

Provided that, in the case of the lease or concession of a mine, or mineral or any other producing area, in which royalty or a share of the produce is received as the rent or part of the rent, it shall be sufficient to have estimated such royalty or the value of such share, for the purpose of stamp duty, at such amount or value, not less than £50 in respect of the royalty or share (in addition to the duty payable in respect of the rent reserved) as the Revenue Authority may, having regard to all the circumstances of the case, have estimated as likely to be payable by way of royalty or share under the lease, and the whole amount of such royalty or share, whatever it may be, shall be claimable under such lease or concession.

Provided also that, where proceedings have been taken in respect of an instrument under Section 33 or Section 43 of this Ordinance, the amount certified by the Revenue Authority shall be deemed to be the stamp actually used at the date of execution.

**Facts affecting duty to be set forth in instrument.**

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

**Direction as to duty in case of certain conveyances.**

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

(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.

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

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

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

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

#### E.—DUTY BY WHOM PAYABLE.

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

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

- No. 2. (Administration Bond),
- No. 11. (Bill of Exchange),
- No. 14. (Bond),
- No. 15. (Bottomry Bond),
- No. 25. (Customs Bond),
- No. 26. (Debenture),
- No. 30. (Further Charge),
- No. 32. (Indemnity-Bond).
- No. 38. (Mortgage-Deed),
- No. 46. (Promissory-Note),
- No. 52. (Release),
- No. 53. (Respondentia Bond),
- No. 54. (Security Bond or Mortgage-deed),
- No. 55. (Settlement),

by the person drawing, making or executing such instrument:

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

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

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

- (e) in the case of a counterpart of a lease—by the lessor;
- (f) in the case of an instrument of exchange—by the parties in equal shares;
- (g) in the case of a certificate of sale—by the purchaser of the property to which such certificate relates;
- (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;
- (i) in the case of a transfer of shares in an incorporated company or other body corporate—by the purchaser or transferee;
- (j) in the case of a transfer of debentures, being marketable securities, whether the debenture is liable to duty or not—by the purchaser or transferee; and,
- (k) in the case of a transfer of any interest secured by a bond, mortgage deed or policy of insurance—by the purchaser or transferee.

Obligation to give receipt in certain cases.

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

(ii) Any person receiving or taking credit for any premium or consideration for 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.

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

(2) For 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 duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that,—

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

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

Certificate by Revenue Authority.

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

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

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

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

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

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

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

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

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

(c) any instrument chargeable with duty of ten cents or twenty cents or any bill of exchange or promissory note payable on demand or not more than 30 days from sight or date, when brought to him after the drawing or execution thereof, not duly stamped; or

(d) any promissory note payable at more than thirty days from sight or date when brought to him after the expiration of thirty days after the drawing or execution thereof, not duly stamped.

#### CHAPTER IV.

##### INSTRUMENTS NOT DULY STAMPED.

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

Examination  
and impound-  
ing of  
instruments.

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

Provided that:—

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

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

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

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

Special  
provision as to  
unstamped  
receipts.

Instruments  
not duly  
stamped  
inadmissible  
in evidence,  
etc.

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

Provided that:—

(a) any such instrument not being an instrument chargeable with duty of ten cents or twenty cents only, or a 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 £1 or, when ten times the amount of the proper duty or deficient portion thereof exceeds £1 of a sum equal to ten times such duty or portion:

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

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

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

(e) nothing herein contained shall prevent the admission of any instrument in any Court when such instrument has been executed by or on behalf of the Government, or where it bears the certificate of a Revenue Authority as provided by Section 34 or any other provision of this Ordinance.

Admission of  
instrument  
where not to  
be questioned.

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

Admission of  
improperly  
stamped  
instruments.

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

Instruments  
impounded,  
how dealt  
with.

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

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

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

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

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

Revenue  
Authority's  
power to stamp  
instruments  
impounded.

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

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

(b) if he is of opinion that such instrument is chargeable with duty and is not duly stamped, he shall require the payment of the proper duty or the amount required to make up the same, together with a penalty of £1; 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 £1.

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

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

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

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

Instruments  
unduly  
stamped by  
accident.

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

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

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

Provided that:—

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

(b) nothing in this section shall affect the second proviso of Section 144 of the Indian Code of Civil Procedure as applied to the Colony, or the corresponding section of any Ordinance which may be substituted therefor.

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

Prosecution  
for offence  
against  
Stamp-law.

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

Persons paying duty or penalty may recover same in certain cases.

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

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

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

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

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

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

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

Non-liability for loss of instruments sent under Section 40.

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

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

Provided that in the event of the loss, destruction or damage of the original instrument such authenticated copy shall be admissible in evidence in any Court.

Power of payer to stamp bills, promissory notes and cheques received by him unstamped.

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

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

Recovery of duties and penalties.

**50.** All duties, penalties and other sums required to be paid under this Chapter may be recovered by the Revenue Authority as a civil debt recoverable summarily.

## CHAPTER V.

### ALLOWANCES FOR STAMPS IN CERTAIN CASES.

Allowance for spoiled stamps.

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

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

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

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

(i) the stamp on any bill of exchange or cheque signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance: provided that the paper on which any such stamp is impressed, does not bear any signature intended as or for the acceptance of any bill of exchange or cheque to be afterwards written thereon:

(ii) the stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands:

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

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

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

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

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

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

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

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

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

(viii) is inadvertently and undesignedly spoiled and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped:

Provided that, in the case of an executed instrument, no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence and that the instrument is given up to be cancelled.

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

Application  
for relief under  
Section 51  
when to be  
made.

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

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

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

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

Provided that:—

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

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

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

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

Allowance for  
misused  
stamps.

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

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

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

Allowance for  
spoiled or  
misused  
stamps, how to  
be made.

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

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

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

(c) at his discretion, the same value in money.

Allowance for  
stamps not  
required for  
use.

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

- (a) that such stamp or stamps were purchased by 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 two years next preceding the date on which they were so delivered:

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.

**57.** 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:

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

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

- (a) the issue of two or more debentures in place of one original debenture, the total amount secured being the same;
- (b) the issue of one debenture in place of two or more original debentures, the total amount secured being the same;
- (c) the substitution of the name of the holder at the time of renewal for the name of the original holder; and
- (d) the alteration of the rate of interest or the dates of payment thereof.

Allowance on  
renewal of  
certain  
debentures.

## CHAPTER VI.

### REFERENCE AND REVISION.

**58.** (1) The power exercisable by a Revenue Authority under Chapter IV, and Chapter V, and under Clause (a) of the first proviso to Section 28 shall in all cases be subject to the control of the Commissioners.

Statement of  
case by  
Commissioners  
to Supreme  
Court.

(2) If any Revenue Authority acting under Section 33 or Section 42 feels doubt as to the amount of duty with 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 their decision to the Revenue Authority, who shall proceed to assess and charge the duty (if any) in conformity with such decision.

**59.** The Commissioners may, and at the request of any party interested shall, 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 Supreme Court.

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

Provided that if the case is referred at the request of the party interested an appeal fee of £5 shall be lodged with the Commissioners. In the event of the appeal being successful such fee shall be refunded to the party, but should the appeal fail the fee shall be forfeited.

**60.** If the Supreme 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.

Procedure in  
disposing of  
case stated.

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

(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.

Statement of case by other Courts to Supreme Court.

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

(2) The Supreme Court shall deal with the case as if it had been referred under Section 59 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.

Revision of certain decisions of Courts regarding the sufficiency of stamps.

**63.** (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 37 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 37 of this Ordinance, or without the payment of a higher duty and penalty than those paid, it may record a declaration to that effect, and determine the amount of duty with which such instrument is chargeable, and may require any person in whose possession or power such instrument then is, to produce the same, and may impound the same when produced.

(3) When any declaration has been recorded under 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.

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

Provided that:—

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

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

## CHAPTER VII.

### CRIMINAL OFFENCES AND PROCEDURE.

Penalty for executing, etc., instrument not duly stamped.

**64.** (1) Any person:—

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

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

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

Provided that, when any penalty has been paid in respect of any instrument under Section 37, Section 42 or Section 63 of this Ordinance, the amount of such penalty may be allowed in reduction of the fine (if any) subsequently imposed under this section in respect of the same instrument upon the person who paid such penalty.

(2) If a 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 £50.

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

Penalty for  
failure to  
cancel adhesive  
stamp.

**66.** Any person who, with intent to defraud the Government:—

Penalty for  
omission to  
comply with  
provisions of  
Section 29.

(a) executes any instrument in which all the facts and circumstances required by Section 29 of this Ordinance to be set forth in such instrument are not fully and truly set forth: or

(b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all such facts and circumstances; or

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

**67.** Any person who:—

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

(a) being required under Section 32 of this Ordinance to give a receipt, refuses or neglects to give the same; or,

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

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

**68.** Any person who:—

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

(a) receives, or takes credit for, any premium or consideration for any contract of insurance and does not, within one month after receiving, 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 such policy;

shall be punishable with fine which may extend to £20.

**69.** Any person presenting for acceptance or accepting, paying or receiving payment of, or in any manner negotiating any unstamped duplicate of a Bill of Exchange or other instrument, which may be drawn in sets of two or more, where the original is not duly stamped, shall be punishable with fine which may extend to £100.

Penalty for  
negotiating  
unstamped  
duplicate Bill  
of Exchange,  
etc.

**70.** Any person who:—

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

(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,

(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,

(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 £100.

**71.** (a) Any person appointed to sell stamps who disobeys any rule made under Section 75 of this Ordinance, and

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

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

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

Institution and conduct of prosecutions.

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

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

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

Jurisdiction of Magistrates.

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

## CHAPTER VIII.

### SUPPLEMENTARY PROVISIONS.

Books, etc., to be open to inspection.

**74.** 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 the Revenue Authority or any person authorised in writing by the Revenue Authority to inspect for such purpose the registers, books, papers, documents and proceedings, and to take such notes and extracts as he may deem necessary, without fee or charge.

Powers to make rules relating to sale of stamps

**75.** 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 adhesive stamps of the value of twenty cents or under.

Power to make rules generally to carry out Ordinance.

**76.** 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 £50, to be incurred on breach thereof.

Saving as to Court-fees.

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

Repeal.

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

## SCHEDULE.

## STAMP DUTY ON INSTRUMENTS.

(See Section 4).

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

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<b>EXEMPTIONS.</b>	
<b>Agreement or memorandum of an agreement:</b> —	
(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under (No. 40);	
(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. 33).	
(g) Agreement to mortgage. See Mortgage (No. 38).	
(h) Agreement for partition. See Partition (No. 42).	
(i) Agreement for partnership. See Partnership (No. 43).	
<b>6. Appointment in execution of a power,</b> whether of trustees or of property, moveable or immoveable where made by any writing not being a Will.	Thirty shillings.
<b>7. Appraisement or valuation</b> made otherwise than under an order of the Court in the course of a suit:—	Twice the duty on a Mortgage (No. 38) for such amount.
(a) where the amount does not exceed £100.	Ten shillings.
(b) in any other case.	
<b>EXEMPTIONS.</b>	
(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.	
(b) appraisement of crops for the purpose of ascertaining the amount to be given to a landlord as rent.	

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

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
If the amount of the Bill or Note does not exceed £50 or one thousand shillings:—	One shilling.
and for every further £50 or one thousand shillings or fractional part thereof:—	One shilling.
<b>EXEMPTION.</b>	
Renewal or extension by endorsement or re-acceptance if such extension does not extend beyond the period covered by the duty paid and affixed.	
(c) Where payable at more than one year after date or sight.	Twice the duty on a Mortgage (No. 38) for the same amount.
<b>12. Bill of Lading</b> (including a through bill of lading).	Fifty cents.
<b>EXEMPTIONS.</b>	<i>N.B.—</i> If a bill of lading is drawn in parts, each one of the set must be stamped as an original.
(a) Bill of lading when the goods therein described are received at 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 Colony and relating to property to be delivered in the Colony.	
<b>13. Bill of Sale.</b>	
(1) Absolute.	The same duty as a Conveyance (No. 22).
(2) By way of security.	The same duty as a Mortgage (No. 38).
(3) By way of collateral security.	Two shillings.
<b>14. Bond</b> (as defined by Section 2 (5)) not being a Debenture (No. 26) and not being otherwise provided for by this Ordinance or by any Rules of Court:—	Twice the duty on a Mortgage (No. 38).
See Administration Bond (No. 2), Bottomry Bond (No. 15), Customs Bond (No. 25), Indemnity Bond (No. 32), Respondentia Bond (No. 53) Security Bond (No. 54).	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<b>EXEMPTIONS.</b>	
<p>(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;</p>	
<p>(b) Bond exempted under Section 26 of the East Africa Police Ordinance, 1911, or any Ordinance amending or in substitution for the same.</p>	
<p><b>15. Bottomry-Bond</b>, 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.</p>	The same duty as a Mortgage (No. 38) for the same amount.
<p><b>16. Cancellation—Instrument of</b> (including any instrument by which any instrument previously executed is cancelled), if attested and not otherwise provided for.</p>	
<p>(a) If the duty with which the original was chargeable does not exceed ten shillings.</p>	The same duty as the original.
<p>(b) in any other case.</p>	Ten shillings.
<p>See also Release (No. 52), Revocation of Settlement (No. 55b), Surrender of Lease (No. 58), Revocation of Trust (No. 61b).</p>	
<p><b>17. Certificate of Sale</b> (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.</p>	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the purchase money only.
<p><b>18. Certificate or other Document</b> 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.</p>	Twenty cents.
<p>See also Letter of Allotment of Shares (No. 34).</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
19. <b>Charter-Party</b> , that is to say, any instrument (except an agreement for the hire of a tug steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer whether it includes a penalty clause or not.	Two shillings.
20. <b>Cheque</b> (as defined by Section 2 (7)).	Twenty cents
21. <b>Composition-Deed</b> , 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.	£1.
22. <b>Conveyance</b> (as defined by Section 2 (10)) not being a Transfer charged or exempted under No. 59:—  Where the amount or value of the consideration for such conveyance as set forth therein does not exceed £5.  Where it exceeds £5 but does not exceed £10  .. £10 .. £20 .. £20 .. £30 .. £30 .. £40 .. £40 .. £50 .. £50 .. £60 .. £60 .. £70 .. £70 .. £80 .. £80 .. £90 .. £90 .. £100  and for every £50, or part thereof, in excess of £100.	Two shillings.  Four shillings. Eight shillings. Twelve shillings. Sixteen shillings. £1. Twenty-four shillings. Twenty-eight shillings. Thirty-two shillings. Thirty-six shillings. £2. £1.
<i>Provided</i> that in any case when an agreement for sale is stamped with the <i>ad valorem</i> duty required for a conveyance, and a conveyance in pursuance of such agreement is subsequently executed, the duty on such conveyance shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.	
<b>EXEMPTIONS.</b>	
(a) Certificate of Title exempted under Section 48 of the Land Titles Ordinance, 1908, or any Ordinance amending or in substitution for the same.	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
(b) Conveyance of any property under the Administrator General's Ordinance, 1909, or any Ordinance amending or in substitution for the same to a trustee, heir or beneficiary, if falling under Article 59 (e).	
<b>Co-partnership-Deed.</b> See Partnership (No. 43).	
<b>23. Copy or Extract</b> certified to be a true copy or extract by or by order of any public officer and not chargeable under the law for the time being in force relating to Court fees:—	
(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two shillings;	One shilling.
(ii) in any other case.	Two shillings.
EXEMPTIONS.	
(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.	
<b>24. Counterpart or Duplicate</b> of any instrument chargeable with duty:—	
(a) if the duty with which the original instrument is chargeable does not exceed four shillings.	The same duty as is payable on the original.
(b) in any other case	Four shillings.
<b>25. Customs Bond.</b>	
(a) where the amount does not exceed £100.	Twice the duty on a Mortgage (No 38) for the same amount.
(b) in any other case	Ten shillings.
<b>26. Debenture</b> (whether a mortgage debenture or not) being a marketable security,	
(a) If transferable by endorsement or by separate instrument of transfer.	The same duty as a Mortgage (No 38) for the same amount.
(b) If transferable by delivery.	The same duty as a Share Warrant (No. 56).
<b>Explanation.</b> —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>
<p style="text-align: center;"><b>EXEMPTION.</b></p> <p>A debenture issued by an incorporated company or other body corporate in terms of a registered mortgage deed duly stamped in respect of the full amount of debentures to be issued thereunder, whereby the company or body borrowing makes over, in whole or in part, their property to trustees for the benefit of the debenture holders: <i>provided</i> that the debentures so issued are expressed to be issued in terms of the said mortgage-deed.</p>	
<p>See also Bond (No. 14) and Section 57.</p>	
<p><b>Declaration of any Trust.</b> See Trust (No. 61).</p>	
<p><b>27. Delivery-order in respect of Goods.</b> that is to say, any instrument entitling any person therein named, or his assigns or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods upon the sale or transfer of the property therein, when such goods exceed in value £2.</p>	<p>Twenty cents.</p>
<p><b>Deposit of Title Deeds.</b> See Mortgage (No. 38).</p>	
<p><b>Dissolution of Partnership.</b> See Partnership (No. 43).</p>	
<p><b>28. Divorce</b>—Instrument of, that is to say, any instrument by which any person effects the dissolution of his marriage.</p>	<p>Two shillings.</p>
<p><b>Dower</b>—Instrument of. See Settlement (No. 55).</p>	
<p><b>Duplicate.</b> See Counterpart (No. 24).</p>	
<p><b>29. Exchange of Property</b>—Instrument of.</p>	<p>The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property of greatest value.</p>
<p><b>Extract.</b> See Copy (No. 23).</p>	
<p><b>30. Further Charge</b>—Instrument of, that is to say, any instrument imposing a further charge on mortgaged property.</p>	<p>The same duty as a Mortgage (No. 38) for a consideration equal to the amount of the further charge secured by such instrument.</p>
<p><b>31. Gift</b>—Instrument of, not being a Settlement (No. 55) or Will or Transfer (No. 59).</p>	<p>The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property.</p>

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

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
(c) where the lease is granted for a fine or premium or for money advanced in addition to rent reserved.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount or value of such fine or premium or advance 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.
(d) Temporary Occupation Licence.	Three shillings.
<p><i>Provided</i> that in any case when an agreement to lease is stamped with the <i>ad valorem</i> stamp required for a lease and a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.</p>	
<p><b>34. Letter of Allotment of Shares</b> in any company or proposed company, or in respect of any loan to be raised by any company or proposed company.</p> <p>See also Certificate or other Document (No. 18).</p>	Twenty cents.
<p><b>35. Letter of Credit</b>, 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>	Twenty cents.
<p><b>Letter of Guarantee.</b> See Agreement (No. 5).</p>	
<p><b>36. Letter of Licence</b>, 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>	£1.
<p><b>37. Memorandum of Association of a Company:</b>—</p> <p>(a) If accompanied by articles of association under the law in force in the Colony relating to Companies.</p> <p>(b) If not so accompanied.</p>	Thirty shillings. £4.
<p><b>EXEMPTION.</b></p> <p>Memorandum of any association not formed for profit and registered under the law in force in the Colony relating to Companies.</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>	
<b>38. Mortgage-Deed.</b> Not being a Security Bond (No. 54):—		
(a) Where the amount secured exceeds:	but does not exceed:	
£5	£10	Fifty cents.
£10	£20	One shilling.
£20	£30	One shilling fifty cents.
£30	£40	Two shillings.
£40	£50	Two shillings fifty cents.
£50	£60	Three shillings.
£60	£70	Three shillings fifty cents.
£70	£80	Four shillings.
£80	£90	Four shillings fifty cents.
£90	£100	Five shillings.
and for every £50 or part thereof in excess of £100.	Two shillings fifty cents.	
(b) when a collateral or auxiliary or additional or substituted security, or by way of further assurance for the above-mentioned purpose where the principal or primary security is duly stamped:—		
for every sum of £100 or part thereof secured.	Two shillings.	
EXEMPTIONS.		
(a) Letter of hypothecation accompanying a Bill of Exchange.		
(b) Instrument of Pawn or Pledge of Goods, if unattested, and special contract Pawn Ticket exempted under the Pawnbrokers' Ordinance, 1913.		
(c) Memorandum of Deposit of Title Deeds merely stating the purpose for which they are deposited.		
<b>39. Notarial Act</b> , that is to say, any instrument, endorsement, note, attestation, certificate or entry not being a Protest (No. 47), made or signed by a Notary Public in the execution of the duties of his office, or by any other person lawfully acting as Notary Public.	Two shillings.	
<b>40. Note or Memorandum</b> , sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal:—		
(a) of any goods of the amount or value of £2 or over;	Twenty cents.	
(b) of any stock or marketable security of the value of:—		
(i) Less than £150.	Twenty cents.	
(ii) £150 or upwards.	One shilling.	

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

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

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p>D.—Life Insurance or other Insurance not specifically provided for (except such a Re-Insurance as is described in Division E. of this Article):—</p> <p>For every sum insured not exceeding £100 and also for every £100 or part thereof insured in excess of £100.</p>	
<p>E.—Re-Insurance by an Insurance Company, which has granted a policy of sea-insurance or a policy of fire-insurance, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p>	<p>Fifty cents.</p> <p>One quarter of the duty payable in respect of the original insurance but not less than twenty cents nor more than two shillings.</p>
<p>F.—Plate Glass Insurance:—</p>	
<p>(1) in respect of an original policy;</p> <p>(2) in respect of each receipt for any payment of a premium or any renewal of an original policy.</p>	<p>Fifty cents.</p> <p>One half of the duty payable in respect of the original policy in addition to the amount, if any, chargeable under (No. 50).</p>
<p>GENERAL EXEMPTION.</p>	
<p>Letter of cover or engagement to issue a policy of insurance.</p>	
<p><i>Provided</i> 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.</p>	
<p><b>45. Power-of-Attorney</b> (as defined by Section 2 (22)) not being a Proxy (No. 49):—</p>	
<p>(a) when executed for the sole purpose of procuring the registration of one or more documents in relation to a single transaction or for admitting execution of one or more such documents:</p>	<p>One shilling.</p>
<p>(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);</p>	<p>Two shillings.</p>
<p>(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;</p>	<p>Ten shillings.</p>
<p>(d) when authorising more than five but not more than ten persons to act jointly and severally in more than one transaction or generally;</p>	<p>£1.</p>
<p>(e) when given for valuable consideration and authorising the attorney to sell any immoveable property;</p>	<p>The same duty as a Conveyance (No. 22) for the amount of the consideration.</p>
<p>(f) in any other case;</p>	<p>Two shillings for each person authorised.</p>
<p>(g) Revocation of,</p>	<p>One shilling.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<b>EXEMPTIONS.</b>	
(a) 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.	
(b) authorisation on a bank permitting one or more persons to conduct ordinary Banking business on account of another or others, or a resolution whereby an incorporated Company or other body corporate authorises its Director or Directors, servant or servants, similarly to conduct such business.	
<p><i>Explanation.</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	
46. <b>Promissory Note</b> (as defined by Section 2 (28)).	The same duty as a Bill of Exchange (No. 11) according as it is payable on demand or payable otherwise than on demand, as the case may be.
47. <b>Protest of Bill or Note</b> , 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.	Two shillings.
48. <b>Protest by the Master of a Ship</b> , that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses or the calculation of averages, and every declaration in writing made by him against the charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	Two shillings.
See also Note of Protest by the Master of a Ship (No. 41).	
49. <b>Proxy</b> 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.	Twenty cents.
50. <b>Receipt</b> (as defined by Section 2 (24)) for any money or other property of the amount or value of £2 or over.	Ten cents.

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
EXEMPTIONS.	
Receipts:—	
(a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to Section 4 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;	
(b) for any payment of money without consideration;	
(c) given by any 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 also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.	
(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 over-charges made in respect of such fares.	
See also Policy of Insurance (No. 44—B., (2)).	

<i>Description of Instrument.</i>	<i>Prope Stamp-duty.</i>
<p><b>51. Reconveyance of Mortgaged Property:</b></p> <p>(a) if the consideration for which the property was mortgaged does not exceed £200;</p> <p>(b) if it exceeds £200 but does not exceed £750;</p> <p>(c) in any other case.</p>	<p>Two shillings.</p> <p>Ten shillings.</p> <p>Thirty shillings.</p>
<p><b>52. Release</b>, that is to say, any instrument not being such release as is provided for by Section 25, whereby a person renounces a claim upon another person or against any specified property:—</p>	<p>Half the duty on a Conveyance (No. 22) for such amount or value.</p>
<p>(a) if the amount or value of the claim does not exceed £100;</p> <p>(b) in any other case.</p>	<p>£1.</p>
<p><b>53. Respondentia Bond</b>, 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.</p> <p>Revocation of any Trust or Settlement. See Settlement (No. 55); Trust (No. 61).</p>	<p>The same duty as a Mortgage (No. 38) for the amount of the loan secured.</p>
<p><b>54. Security Bond or Mortgage-Deed</b> 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:—</p>	<p>Twice the duty on a Mortgage (No. 38) for the amount secured.</p>
<p>(a) when the amount secured does not exceed £100;</p> <p>(b) in any other case.</p>	<p>Ten shillings.</p>
<p><b>EXEMPTIONS.</b></p> <p>Bond or other instrument, when executed:—</p> <p>(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;</p>	
<p>(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.</p>	

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

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

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
(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.	
<b>60. Transfer of Lease</b> by way of assignment and not by way of under-lease.	
(a) without consideration.	Ten shillings.
(b) with consideration.	The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the consideration for the transfer but not less than ten shillings.
<b>61. Trust:</b> —	
A.—Declaration of—of, or concerning any property when made by any writing not being a Will.	Twice the duty on a Mortgage (No. 38) for a sum equal to the amount or value of the property concerned but not exceeding thirty shillings.
B.—Revocation of—of, or concerning, any property when made by any instrument other than a Will.	Twice the duty on a Mortgage (No. 38) for a sum equal to the amount or value of the property concerned but not exceeding £1.
See also Settlement (No. 55).	
<b>Valuation.</b> See Appraisement (No. 7).	
<b>62. Warrant for Goods</b> , 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.	Fifty cents.
<b>63. Any Instrument</b> (if attested) not otherwise provided for.	Ten shillings.
<b>EXEMPTION.</b>	
Wills, Codicils of Wills or other testamentary instruments.	

## GOVERNMENT NOTICE No. 85.

The following Bill is published for general information and criticism:—

## A Bill

### Intituled

#### **An Ordinance to Provide for Perpetual Succession to Land.**

**1.** This Ordinance may be cited as "The Land (Perpetual *short title.*) Succession) Ordinance, 1922."

**2.** Trustees or a trustee may be appointed by any body or association of persons established for any religious, educational, literary, scientific, social or charitable purpose, and such trustees or trustee may apply, in manner hereinafter mentioned, to the Governor-in-Council for a certificate of registration of the trustees or trustee of such body or association of persons as a corporate body; and if the Governor-in-Council, having regard to the extent, nature, and objects and other circumstances of such body or association of persons, shall consider such incorporation expedient, he may grant such certificate accordingly, subject to such conditions or directions generally as he shall think fit to insert in such certificate, and particularly relating to the qualifications and number of the trustees, their tenure and avoidance of office, the mode of appointing new trustees, the custody and use of the common seal, the amount of the land which such trustees may hold, and the purposes for which such land may be applied; and the trustees or trustee shall thereupon become a body corporate by the name described in the certificate, and shall have perpetual succession and a common seal, and power to sue and be sued in such corporate name, and subject to the conditions and directions contained in the said certificate to hold and acquire, and by instruments under such common seal to convey, assign and demise, any land or any interest therein now or hereafter belonging to, or held for the benefit of, such body or association of persons, in such and the like manner, and subject to such restrictions and provisions, as such trustees or trustee might, without such incorporation, hold or acquire, convey or assign, or demise the same for the purposes of such body or association of persons.

**3.** The certificate of incorporation shall vest in such body corporate all land or any interest therein, of what nature and tenure soever, belonging to or held by any person or persons in trust for such body or association of persons.

**4.** Every application to the Governor-in-Council for a certificate under this Ordinance shall be in writing, signed by the person or persons making the same, and shall contain the several particulars specified in the schedule hereto, or such of them as shall be applicable to the case. The Governor-in-Council may require such declaration or other evidence in verification of the statements and particulars in the application, and such other particulars, information, and evidence, if any, as he may think necessary or proper.

**5.** Before a certificate of incorporation shall be granted, the said trustees or trustee shall have been effectually appointed to the satisfaction of the Governor-in-Council, and where a certificate of incorporation shall have been granted vacancies in the number of the said trustees shall from time to time be filled up so far as shall be required by the constitution or settlement of the said body or association of persons, or by any such conditions or directions as aforesaid, by such legal means as would have been available for the appointment of new trustees of the said body or association if no certificate of incorporation had been granted, or otherwise as shall be required by such conditions or directions as aforesaid, and the appointment of every new trustee shall be certified by, or by the direction of, the trustees to the Governor upon the completion

of such appointment; and within one month after the expiration of each period of five years after the grant of a certificate of incorporation, or whenever required by the Governor-in-Council, a return shall be made to the Governor by the then trustees or trustee of the names of the trustees at the expiration of each such period, with their residences and additons.

**6.** A certificate of incorporation so granted shall be conclusive evidence that all the preliminary requisitions herein contained and required in respect of such incorporation have been complied with, and the date of incorporation mentioned in such certificate shall be deemed to be the date at which incorporation has taken place.

Record of applications to be kept, and may be inspected.

**7.** The Governor-in-Council shall, in such manner as he shall think fit, direct a record to be kept of all such applications for and certificates of incorporation, and shall in like manner direct all documents sent to him under the provisions of this Ordinance to be preserved, and any person may require a copy or extract of any such document to be certified under the hand of such person as shall be appointed for that purpose by the Governor-in-Council, and there shall be paid for such certified copy or extract such reasonable fee as may be prescribed by the Governor-in-Council.

Enforcement of conditions of certificate.

**8.** All conditions and directions inserted in any certificate of incorporation shall be binding upon and performed or observed by the trustees or trustee as trusts of the said body or association of persons.

Applications and certificates fees.

**9.** Every application for a certificate of incorporation under this Ordinance and every such certificate shall be charged with a fee of fifteen shillings.

Gifts to vest in corporate body.

**10.** After the incorporation of the trustees or trustee of any association or body of persons pursuant to this Ordinance, every donation, gift, and disposition of land, or any interest therein, theretofore lawfully made (but not having actually taken effect) or hereafter lawfully made, by deed, will, or otherwise to or in favour of such body or association of persons, or the trustees thereof, or otherwise for the purposes thereof, shall take effect as if the same had been made to, or in favour of, the corporate body or otherwise for the like purposes.

Common seal.

**11.** The common seal of the corporate body shall have such device as may be approved by the Governor, and until such common seal is provided the seal of some person may be authorised by the Governor for use as the common seal of the corporate body. Any instrument to which the common seal of the corporate body has been affixed, in apparent compliance with the regulations for the use of such common seal referred to in Section 2, shall be binding on such corporate body, notwithstanding any defect or circumstance affecting the execution of such instrument.

Petition to decide question whether person is a member of a corporate body.

**12.** When any question arises as to whether any person is a member of any such corporate body as aforesaid, any person interested in such question may apply by petition to the Supreme Court for its opinion on such question. Notice of the hearing shall be given to such persons and in such manner as the Court shall think fit, and any opinion given by the Court on an application under this section shall be deemed to have the force of a declaratory decree.

#### SCHEDULE.

The objects of the body or association of persons, and the rules and regulations of the same, together with the date of, and parties to, every deed, will, or other instrument, if any, creating, constituting, or regulating the same.

A statement and short description of the land, or interest in land, which at the date of application is possessed by, or belonging to, or held on behalf of such body or association of persons.

The names, residences, and additons of the said trustees of such body or association of persons.

The proposed title of the corporate body, of which title the words "trustees" and "registered" shall form part.

The proposed device of the common seal.

The regulations for the custody and use of the common seal.

PROCLAMATION No. 22

S. 21272/12.

THE NATIVE REGISTRATION  
ORDINANCE, 1921.

## PROCLAMATION.

IN EXERCISE of the powers conferred upon me by the Native Registration Ordinance, 1921, Section 23, I, Robert Thorne Coryndon, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George, Governor of the Colony and Protectorate of Kenya, do hereby declare that the provisions of the said Ordinance shall apply to all male natives resident in the area known as the Nakuru District who are apparently of or above the age of 12 years.

Given under my hand at Nairobi this 14th day of March, 1923.

R. T. CORYNDON,  
*Governor.*

GOD SAVE THE KING.

PROCLAMATION No. 23.

S. 1967/7.

THE DISEASES OF ANIMALS  
ORDINANCE, 1906.

## PROCLAMATION.

IN EXERCISE of the powers thereunto enabling me, I hereby declare the following areas in the Nyanza Province to be infected areas (Contagious Bovine Pleuro-pneumonia and Rinderpest) for the purposes of the aforesaid Ordinance, that is to say, those areas known as:—

North Kavirondo, Central Kavirondo, South Kavirondo Reserves; Belgut, Buret and Sotik Divisions of the South Lumbwa District Reserve; Kisumu Township, Kisumu District West of Kibigori River.

Proclamations Nos. 74, dated 2nd July, 1920, 131, dated 31st August, 1921, 156, dated 21st October, 1921, that part of Proclamation No. 170, dated 17th November, 1921, referring to Location No. 1, Lumbwa Native Reserve; No. 81, dated 12th July, 1922, and No. 102, dated 28th August, 1922, are hereby cancelled.

Given under my hand at Nairobi this 27th day of February, 1923.

W. KENNEDY,  
*Chief Veterinary Officer.*

GOVERNMENT NOTICE No. 86.

S. 8726/52.

THE JUSTICES OF THE PEACE  
ORDINANCE, 1910.

IN pursuance of the powers conferred upon me by Section 2 of the Justices of the Peace Ordinance, 1906, I, Robert Thorne Coryndon, Knight Commander of the Most Distinguished Order of Saint Michael and Saint George, Governor and Commander-in-Chief of the Colony and Protectorate of Kenya, do hereby appoint Edward Noel Millington, Esq., to be a Justice of the Peace for the Nakuru District.

Government Notice No. 415, dated 1st November, 1921, is hereby cancelled.

Given under my hand and the Official Seal this 28th day of February, 1923.

R. T. CORYNDON,  
*Governor and Commander-in-Chief.*

GOVERNMENT NOTICE No. 87.

S. 3703.

## CROWN LANDS ORDINANCE, 1915.

## APPOINTMENT.

HIS Excellency the Governor has been pleased to appoint the following officer to be Acting Assistant Land Officer, Mombasa, for the purposes of the above Ordinance, with effect from 5th March, 1923.

CYRIL OWEN GILBERT.

Nairobi,

17th March, 1923. G. A. S. NORTHCOTE,  
*for Colonial Secretary.*

GOVERNMENT NOTICE No. 88.

S. 18706.

## HONOURS AND AWARDS.

WITH reference to General Notice No. 877, dated 3rd August, 1921, para. 9, Efficiency and Long Service Medals. In the items "Indian Long Service and Good Conduct Medal (for Native Army)," and "Indian Meritorious Service Medal (for Native Army)," the word "Indian" has been substituted for "Native" and "Board of Trade Rocket Apparatus Long Service Medal" has been inserted in the list between "Royal Naval Volunteer Reserve Long Service Medal" and "Special Constabulary Long Service Medal."

The above notice is published for general information.

Nairobi,

Dated this 14th day of March, 1923.

G. A. S. NORTHCOTE.  
*for Colonial Secretary.*

GOVERNMENT NOTICE No. 89.

S. 3880/20/6

## NOTICE.

PROVISIONAL recognition pending the receipt of instructions from His Majesty's Government, is hereby accorded to Mr. C. H. Davidson as Swedish Consul for the Kenya Colony and Protectorate at Nairobi.

Nairobi,

14th March, 1923.

G. A. S. NORTHCOTE,  
*for Colonial Secretary.*

GOVERNMENT NOTICE No. 90.

S. 9392/1.

THE NATIVE REGISTRATION  
ORDINANCE, 1921.

## NOTICE.

IN EXERCISE of the powers thereunto enabling me, I hereby appoint the following person to be a Registration Officer:—

Mohamed bin Ali, Assistant Liwali of Mombasa, with effect from March 1st, 1923.

Nairobi,

13th March, 1923.

O. F. WATKINS,  
*for Chief Native Commissioner.*

GENERAL NOTICE No. 21.

## NOTICE.

## FIREWOOD IN THE NGONG ROAD FOREST.

TENDERERS are invited for the rights to cut firewood in two coupes in the Ngong Road Forest comprising Compartment 32 and 34 respectively for the period April 1st to September 30th, 1923.

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 Olive and for 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 Shs. 600/- 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 Forester, Ngong Road, and of the Conservator of Forests, Nairobi, and the coupes may be inspected by arrangement with the Forester, Ngong Road Forest, P.O., Kikuyu.

Tenders will be received up to and including the 24th instant.

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,

8th March, 1923.

W. B. JACKSON,  
*Acting Conservator of Forests.*

GENERAL NOTICE NO. 272.

UGANDA RAILWAY.

TENDERS FOR SUPPLY OF WOOD FUEL.

TENDERS are invited for the supply to the Uganda Railway of wood fuel for locomotives in the under-mentioned areas.

(a) Mount Blackett of Western Mau Forest Area.  
Quantity required up to 100,000 c.ft., p.m.

(b) Elburgon Forestry Area.  
Quantity required up to 100,000 c.ft., p.m.

(c) Limuru Forest of Dean.  
Quantity required up to 200,000 c.ft., p.m.

2. The fuel supplied must be cut in the above areas and will be railed to the various fuel stations and stacked by the Contractor.

3. The successful tenderer will be required to enter into a contract, terms of which may be obtained on application to the Chief Storekeeper, Uganda Railway, Nairobi.

4. The Contractor must observe such rules and regulations under the Forest Ordinance which may be in force during the period of the contract, and must pay royalties due to the Government for the wood cut, amounting to Shs. 2/- per 100 cubic feet.

5. Tenders must state price per 100 cubic feet of wood cut to specification and stacked in the Railway yards.

6. Contracts to commence on the following dates.  
(a) and (b) May 10th, 1923, (c) June 3rd, 1923.

7. Sealed tenders, marked "Tenders for Wood Fuel," should reach the Chief Storekeeper's Office, Uganda Railway, Nairobi, P.O. Box 40, by noon on April 2nd. Late tenders will not be considered.

8. The lowest or any tender not necessarily accepted.

Nairobi,

9th March, 1923.

C. L. N. FELLING,  
*General Manager.*

GENERAL NOTICE NO. 274.

UGANDA RAILWAY.

BALLAST.

TENDERS are invited for breaking stone ballast on the Coast Engineering Division (Mombasa to Masongaleni) and on the Lake Engineering Division (Limuru to Kisumu) during the present year.

Tender forms and conditions of contract and full details are available on application to the Chief Engineer, Uganda Railway, Nairobi, or the District Engineer, Coast Engineering Division, Kilindini, or the District Engineer, Lake Engineering Division, Nakuru.

Tenders should be marked "Tender for Ballast" and addressed to Chief Engineer, Uganda Railway, Nairobi, P.O. Box 79, Nairobi, and must be received not later than March 31st.

The lowest or any tender will not necessarily be accepted.

Nairobi,

6th March, 1923.

C. L. N. FELLING,  
*General Manager.*

GENERAL NOTICE NO. 247.

S. 4970/2

LEASE OF GOVERNMENT FARM,  
NAIVASHA.

IT is hereby notified that tenders are invited for the lease of the farm mentioned above for grazing purposes for a period not exceeding two years.

Applicants may tender for either,

(1) A portion of approximately 2,200 acres along the North-eastern boundary and including a homestead.

(2) A middle portion of approximately 1,200 acres and including a homestead.

(3) A "lakeside" area of approximately 500 acres and including about 20 acres of Lucerne.

Offers will be considered for either the whole or any portion mentioned above.

Lessees will be required to keep the buildings and fences in repair and protect the water supply.

Plan of the portions mentioned above may be seen at the offices of the Director of Agriculture, Nairobi, and the Resident Commissioner, Naivasha.

Tenders will be received by the Director of Agriculture, Nairobi, up to 15th April, 1923.

The highest or any tender will not necessarily be accepted.

ALEX HOLM,  
*Director of Agriculture.*

GENERAL NOTICE NO. 248.

MUHUGU.

TENDERS are invited for the purchase of 70 Muuhugu trees near the Kyambu Road at Ruaraka.

The trees to be cut by the purchaser and stacked for measurement.

Tenders to be on the basis of a royalty payment per 100 stacked cubic feet of timber and per 100 stacked cubic feet of fuel. All wood cut into lengths of more than 3 feet to be reckoned as timber.

The trees may be inspected by arrangement with the Forester, Karura Forest Station.

Tenders which will be received up to and including the 28th instant, should be forwarded to the Acting Conservator of Forests, Box 137, Nairobi.

The highest or any tender will not necessarily be accepted.

Nairobi,

This 17th day of March, 1923.

H. M. GARDNER,  
*for Acting Conservator of Forests.*

GENERAL NOTICE NO. 249.

POST OFFICE NOTICE.

IT is hereby notified for general information that a Departmental Post Office will be opened at Nyeri, with effect from the 1st April, 1923. The Contract Post Office at that station will be closed down as from that date.

General Post Office,

Nairobi,

13th March, 1923.

W. PEARSON,  
*for Acting Postmaster General,  
Kenya and Uganda.*

## GENERAL NOTICE No. 250.

## POST OFFICE NOTICE.

## ARRIVAL OF KENYA MAILS IN ENGLAND.

IT is notified for general information that the mails despatched from Mombasa on the undermentioned date arrived in England as stated.

Date of despatch from Mombasa.	Name of Vessel by which despatched.	Date of arrival in England.
Feb. 24th, 1923	S.S. "Admiral Pierre"	Mar. 16th, 1923.

General Post Office,  
Nairobi,  
19th March, 1923.

W. G. M. MACDONALD,  
*for Acting Postmaster General,*  
*Kenya and Uganda.*

## GENERAL NOTICE No. 251.

S. 1503/1.

## THE MEDICAL PRACTITIONERS AND DENTISTS ORDINANCE, 1910.

## NOTICE.

THE undermentioned has been registered in accordance with the terms of the "Medical Practitioners and Dentists Ordinance, 1910."

Name.	Qualifications.
Petrie (Mrs.) Inez Mary Iyonne Milwyn	M.B., Ch.B., Edin., 1921.

Nairobi, A. R. PATERSON,  
March 10th, 1923. *for Registrar.*

## GENERAL NOTICE No. 252.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Right-hand half of Currency Note No.  $\frac{A}{3}$  45767 for Rs. 10 has been presented to the Currency Officer for payment by Raphael J. B. Santimano, Nairobi, who has certified that the other half of the said note was lost whilst in his possession. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In the absence of any such claim being established within three months of this date, payment for the said half note will be made to the said Raphael J. B. Santimano, Nairobi, and the half note will be cancelled.

Mombasa, R. CLIFTON GRANUM,  
February 20th, 1923. *Currency Officer.*

## GENERAL NOTICE No. 253.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Right-hand half of Currency Note No.  $\frac{A}{1}$  57115 for Rs. 5 has been presented to the Currency Officer for payment by Kaputa bin Kizeka, who has certified that the other half of the said note was lost whilst in his possession. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In the absence of any such claim being established within three months of this date, payment for the said half note will be made to the said Kaputa bin Kizeka and the half note will be cancelled.

Mombasa,  
March 1st, 1923.

R. CLIFTON GRANUM,  
*Currency Officer.*

## GENERAL NOTICE No. 254.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Left-hand half of Currency Note No.  $\frac{A}{2}$  58068 for Rs. 5 has been presented to the Currency Officer for payment by Acting District Commissioner, Nyeri. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In the absence of any such claim being established within three months of this date, payment for the said half note will be made to the said Acting District Commissioner, Nyeri, and the half note will be cancelled.

Mombasa,  
March 5th, 1923.

R. CLIFTON GRANUM,  
*Currency Officer.*

## GENERAL NOTICE No. 255.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Left-hand half of Currency Note No.  $\frac{A}{2}$  60894 for Shs. 5 has been presented to the Currency Officer for payment by Acting District Commissioner, Nyeri. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In absence of any such claim being established within three months of this date, payment for the said half note will be made to the said Acting District Commissioner, Nyeri, and the half note will be cancelled.

Mombasa,  
March 5th, 1923

R. CLIFTON GRANUM,  
*Currency Officer.*

## GENERAL NOTICE No. 256.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the right hand half of Currency Note No.  $\frac{A}{4} 38489$  for Fls. 5 has been presented to the Currency Officer for payment by Acting District Commissioner, Nyeri. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In the absence of any such claim being established within three months of this date, payment for the said half note will be made to the said Acting District Commissioner, Nyeri, and the half note will be cancelled.

Mombasa,

March 5th, 1923.

R. CLIFTON GRANNUM,  
Currency Officer.

## GENERAL NOTICE No. 257.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Right-hand half of Currency Note No.  $\frac{A}{6} 98224$  for Shs. 5 has been presented to the Currency Officer for payment by Mwasame, No. K.B.U. 0468024, who has certified that the other half of the said note was lost whilst in his possession. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. 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 Mwasame, No. K.B.U. 0468024, and the half note will be cancelled.

Mombasa,

February 26th, 1923.

R. CLIFTON GRANNUM,  
Currency Officer.

## GENERAL NOTICE No. 258.

## CURRENCY BOARD.

## NOTICE.

NOTICE is hereby given that the Left-hand half of Currency Note No.  $\frac{A}{2} 09683$  for Shs. 5 has been presented to the Currency Officer for payment by Assistant District Commissioner, Tambach. Any person claiming to be entitled to payment in respect of the said half note, should communicate forthwith with the Currency Officer. In the absence of such claim being established within three month's of this date, payment for the said half note will be made to the said Assistant District Commissioner, Tambach, and the half note will be cancelled.

Mombasa,

March 5th, 1923.

R. CLIFTON GRANNUM,  
Currency Officer.

## GENERAL NOTICE No. 259.

## IN HIS MAJESTY'S SUPREME COURT OF KENYA,

AT NAIROBI.

## INSOLVENCY JURISDICTION.

CAUSE No. 2 of 1923.

IN THE MATTER OF MANGTA, SWEeper, DEBTOR.

To all to whom it may concern.

NOTICE is hereby given that the petition of the above-named debtor, Mangta, Sweeper of Nairobi, for an order adjudicating him an insolvent under the Provincial Insolvency Act (No. III of 1907) will be heard at Nairobi on the 13th day of April, 1923.

Dated this 19th day of March, 1923.

L. LLOYD-BLOOD,  
*Registrar.*

## GENERAL NOTICE No. 260.

## IN HIS MAJESTY'S SUPREME COURT OF KENYA,

AT NAIROBI.

## INSOLVENCY JURISDICTION.

CAUSE No. 4 of 1923.

IN THE MATTER OF HARAKHCHAND HARIJWAN, DEBTOR.

PURSUANT to a petition, dated the 22nd day of January, 1923, by and on the application of the above-named debtor Harakhchand Harijan, residing and working for gair on River Road, Nairobi, and on reading the said petition and hearing the said Harakhchand Harijan, it is ordered that the debtor be and the said debtor is hereby adjudicated insolvent.

Given under my hand and the seal of the Court, this 23rd day of February, 1923.

J. W. BARTH,  
*Chief Justice.*

## GENERAL NOTICE No. 261

## IN HIS MAJESTY'S SUPREME COURT OF KENYA,

AT NAIROBI.

## INSOLVENCY JURISDICTION.

CAUSE No. 8 of 1923.

IN THE MATTER OF GEORGE EDWARD SHAW, DEBTOR.

PURSUANT to a petition, dated the 13th day of February, 1923, by and on the application of the above-named debtor, George Edward Shaw, Hotel Keeper of Nairobi, and on reading the said petition and hearing the said George Edward Shaw, it is ordered that the debtor be and the said debtor is hereby adjudicated 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 Messrs. McGregor & Cooper, Accountants of Nairobi, are hereby appointed Receivers of the property of the said insolvent, and it is further ordered that the said Receiver's remuneration be fixed at 5% on the total amount realised less any sums paid to creditors out of the proceeds of their securities.

All persons claiming to be creditors of the above-named insolvent, are hereby required to tender proof of the alleged debt as required by Sections 24 and 25 of the Provincial Insolvency Act of 1907, on or before the 16th day of June, 1923, after which date this Court will proceed to frame a schedule of such persons as have proved themselves to be creditors of the insolvent, and the Receivers will be at liberty without publishing any further notice to distribute all assets which shall have come into their possession.

Given under my hand and the seal of the Court, this 16th day of March, 1923.

T. D. MAXWELL,  
*Judge.*

## GENERAL NOTICE No. 262.

## IN HIS MAJESTY'S SUPREME COURT OF KENYA,

AT NAIROBI.

## INSOLVENCY JURISDICTION.

CAUSE No. 10 of 1923.

IN THE MATTER OF THAKUR DASS, DEBTOR.

To all to whom it may concern.

NOTICE is hereby given that the petition of the above-named debtor, Thakur Dass, Contractor of Nairobi, for an order adjudicating him an insolvent under the Provincial Insolvency Act (No. III of 1907) will be heard at Nairobi on the 13th day of April, 1923.

Dated this 19th day of March, 1923.

L. LLOYD-BLOOD,  
*Registrar.*

## GENERAL NOTICE No. 263.

IN HIS MAJESTY'S SUPREME COURT OF KENYA,  
AT NAIROBI.

## PROBATE AND ADMINISTRATION.

CAUSE No. 1 of 1923.

IN THE MATTER OF THE ADMINISTRATION OF THE ESTATE  
OF SHAH NARSHI VIRJI, DECEASED.

NOTICE is hereby given that all persons having any claims on hundies, promissory notes, accounts or of whatsoever nature or kind against the above estate, are requested to send in particulars thereof to the undersigned, care of Messrs. Karam Mepa & Co., Indian Bazaar, Nairobi, on or before the 15th day of April, 1923, after which date no such claims shall be entertained.

Nairobi, dated 10th March, 1923.

## GENERAL NOTICE No. 264.

## PROBATE AND ADMINISTRATION.

SUPREME COURT CAUSE No. 11 of 1923.

ADMINISTRATOR GENERAL'S CAUSE No. 16 of 1923.

IN THE MATTER OF M. W. H. BEECH, DECEASED.

To all to whom it may concern.

PURSUANT to an order of the Supreme Court of the Colony and Protectorate of Kenya, dated the 1st day of March, 1923, by which the undersigned was appointed administrator of the estate of the late M. W. H. Beech, who died at Lamu on the 25th day of January, 1923.

TAKE NOTICE that all persons having any claims against the estate of the said M. W. H. Beech, are required to lodge and prove such claims before me the undersigned on or before the 14th day of May, 1923, after which date only the claims so proved will be paid and the estate distributed according to law.

Mombasa,

12th March, 1923.

J. W. H. PARKINSON,  
*Administrator General.*

## GENERAL NOTICE No. 265.

## PROBATE AND ADMINISTRATION.

CAUSE No. 77 of 1923.

IN THE MATTER OF G. A. ROSS, DECEASED.

To all to whom it may concern.

TAKE NOTICE that the interim account of the estate of the above-named G. A. Ross, deceased, has been lodged with the Registrar of the Supreme Court at Mombasa and that he has appointed the 26th day of July, 1923, at 2 o'clock in the afternoon, for passing of such account.

Mombasa,

13th March, 1923.

J. W. H. PARKINSON,  
*Administrator General.*

## GENERAL NOTICE No. 266.

## NOTICE.

MR. JAMES CUMMING has been admitted a Partner in the firm of Messrs. Smith, Mackenzie & Company.

Nairobi,

15th March, 1923.

SMITH, MACKENZIE &amp; COMPANY.

## GENERAL NOTICE No. 267.

## DISSOLUTION OF PARTNERSHIP.

NOTICE is hereby given that the partnership heretofore existing between Eustace Albert Phelps and Bruce Haddon Frowd, under the style of "Phelps & Frowd" is hereby dissolved by mutual consent as and from the 12th day of March, 1923. The business will, as and from that date, be carried on in his own name by the said Eustace Albert Phelps, who will settle all debts and liabilities owing by the firm, and to whom all moneys due and owing to the firm are to be paid.

Dated at Nairobi, this 12th day of March, 1923.

E. A. PHELPS.  
B. H. FROWD.

## GENERAL NOTICE No. 268.

## PUBLIC AUCTION SALE.

RE : MAKANJI RATANJI, INSOLVENT.

FAVOURED by instructions from Mr. Manji Janmohamed the Receiver of the above estate of the above insolvent, undersigned will sell by public auction on 31st March, 1923, at 3 p.m., the following property.

One Plot No. 6, with corrugated iron sheets building at Odera Street, Kisumu, free from any incumbrances.

Terms and conditions of sale are lodged in the offices of the Receiver or undersigned.

This sale will take place on premises.  
Kisumu,

14th March, 1923.

ALLI JAMAL,  
*Auctioneer.*

## GENERAL NOTICE No. 269.

## DISSOLUTION OF PARTNERSHIP.

NOTICE is hereby given to the public that the partnership business hitherto carried on at Makuyu in the Colony of Kenya by the undersigned, under the name and style of "Shah Narshi Virji & Co.", has been dissolved as and from the 4th day of December, 1922, owing to the death of Shah Narshi Virji, one of the partners on the said date, and that the surviving partners Harjiwan Gopalji and Kanji Samji, who have taken over the partnership assets and outstandings, will pay and recover the debts due by and to the firm and will carry on the business in their own names under the name and style of "Harjiwan Kanji & Co."

HARJIWAN GOPALJI.  
KANJI SAMJI.

## GENERAL NOTICE No. 270.

## NOTICE.

To all to whom it may concern.

NOTICE is hereby given that the general Power of Attorney executed by Dharam Singh s/o Gulab Singh in favour of Sohan Singh s/o Mool Singh in the month of November 1920, is hereby cancelled.

Nairobi,

Dated this 15th day of March, 1923.

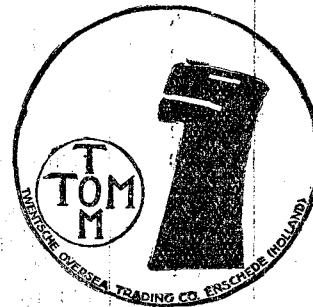
HASAN & HASAN,  
*Advocates for the Parties.*

## GENERAL NOTICE No. 271.

## TRADE MARKS ORDINANCE.

No. 17 of 1912.

No. 91/22.



TO ALL TO 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 24 of Part III of the schedule to the above-mentioned Ordinance, in respect of Cotton piece goods, has been lodged by Twentsche Overseas Trading Company, of Walstraat 24a, Enschede, Holland; Manufacturers.

The label will be registered as a Trade Mark after the expiration of the period mentioned in Section 15 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.

Registration is not claimed under the special provisions of paragraph 5 of Section 7 of the said Ordinance.

Mombasa.

10th March, 1923.

E. S. C. BROOKS,  
*Registrar of Trade Marks.*

## GENERAL NOTICE NO. 272.

## THE DESTRUCTION OF COURT RECORDS ORDINANCE, 1916.

(Rules of 4th July, 1918.)

## NOTICE OF INTENDED DESTRUCTION OF COURT RECORDS.

(Continued from Page 217.)

Three months after the date of this Notice I intend to apply to His Honour the Chief Justice for leave to destroy the Records of the Court of the Town Magistrate at Mombasa as set out below:—

Year.	Civil Proceedings numbered.	Plaintiff.	Defendant.
1900	605	Mahamadsha	Kimjee
"	606	Shariff Mohamed Ali Shah	Fattah Mahomed
"	607	A. S. Pires	Rusario de Souza
"	608	Bishan Singh	Omar bin Kigotti
"	609	M. R. de Souza	Bhal Khristna
"	610	Pooran Singh	Jaffer Ali
"	611	Hira Sivram	A. Moore
"	612	Jamaldin Pasanally	Smith M'ckenzie & Co.
"	613	Gowarkhan	Kala Ratansi
"	614	Dula Singh	Partap Singh
"	615	Farzandali s/o Sadikali	Benneckey
"	616	Karimdin	Chief Engeneer, U. R.
"	617	Dewji s/o Vajhji	Kanji Dossa
"	618	Dewjee Jamall & Co.	Jiva Mistry
"	619	Merdin s/o Umar Din	Ramzan s/o Ruldu
"	620	Rahimbux	do
"	621	Haridas s/o Damoda	Jiva Muljee & Co.
"	622	A. S. Pires	J. P. Pereira
"	623	Sheha binti Ngao	Rajoo Banyan
"	624	Meroo s/o Kerson	Mera
"	625	A. S. Pires	J. Carry
"	626	do	J. A. de Silva
"	627	Abdul Husein Jevanjee	Sindhi Haji Juma Jusbani
"	628	Boorsingh s/o Rodah	Rudsingh Meter
"	629	Abdulla s/o Rasool	D'Cruz
"	630	Abdul Husein Jivanjee	Bandali Alarakia
"	631	Kason s/o Pursotam	Abba Katri
"	632	Nur Mahamad Seleman	Isaak Jusbani Sindhi
"	633	Abdulally Vallijee	Jatashanker s/o Shankerjee
"	634	Nur Mahamad Seleman Virjee	Sindhi Juma Jusbani
"	635	do	Allibhoy Abdullally
"	636	Diala s/o Mungal	Nathu s/o Bohj
"	637	L. Besson	Haji Jusu Mahomed
"	638	Husein Seleman	Kania Mathu & Co.
"	639	do	Jiva Muljee
"	640	Chiragdin s/o Mahamadwan	Sandikhan
"	641	A. S. Pires	D. Franco
"	642	do	L. de Sa
"	643	Abdalla bin Mbarak	Baiki wa Moran
"	644	J. A. Kineally	J. West
"	645	Hursukh s/o Lachman	Ganish s/o Nanoo
"	646	Sohawa s/o Diala	Visu
"	647	Abdul Husein Jafferjee	Jiva Muljee
"	648	Mohamed Lakha	Mahomed Stardina
"	649	do	Ladha Sumar
"	650	do	Juma Yusaf
"	651	Abdoolally Valliji	Jooma Joosab
"	652	Karamdin s/o Mohamed Ewas	Ghama
"	653	Baun s/o Husein	Ahmed s/o Ali
"	654	Hamis bin Hasan	Nur Mohamed
"	655	Ali Mahamad Sheriff	Jiva Mulji
"	656	Hakimbeg s/o Bahaderbeg	Gulam Mahamad Kashmiri
"	657	Haji Mohamed bin Abdalkadar	Haji Juma Yasuf
"	658	Talasingh s/o Kushlal	Karamalabi
"	659	Isajee Tailjee	Jooma Joosuf
"	660	Dewjee Jamal & Co.	Mohamedkhan Jivanjee

## NOTICE OF INTENDED DESTRUCTION OF COURT RECORDS—(Contd.)

Year.	Civil Proceedings numbered.	Plaintiff.	Defendant.
1900	661	Dewjee Jamal & Co.	Kukui Hasan Miia Yusuf
"	662	do	Allibhai Peerbhai
"	663	Davi s/o Budhi	Karga s/o Marza Din
"	664	Wallie s/o Hasham	Love
"	665	Sundersingh s/o Birsingh	Poorsingh s/o Harnasingh
"	666	Ali Lalji	Jiva Moolji
"	667	Ali Mahamad Sheriff	Wali Mahamad
"	668	Dewji Jamal & Co.	Sindhi Juma Jusani
"	669	Jiva Muljee	Kassim Haji Omar Sindhi
"	670	Mahdi bin Mwenyi Jaka	Mahamad wa Mwenyi Matamo
"	671	Jiva Muljee	Nathu Kassim
"	672	do	Ibrahim Sumar
"	673	Ismail Muljee	Juma Jusbani Sindhi
"	674	Kassim Ali Abdulhussein	Malim Ibraim Ismael
"	675	do	Tricanjee Bhimjee Satri
"	676	Dewjee Jamal & Co.	Bava Ahmedshah
"	677	Fargan Ali	Walli Mohained
"	678	Essa Thawar & Co.	Kassim Imam Ali Sikh
"	679	do	Ibrahim Ismael Badala
"	680	do	Trikam Bimjee
"	681	do	Haji Mohamed Kaderdinah
"	682	do	Fazal Gulani Husain
"	683	do	Adam Walli Mohamed
"	684	do	Sadik Isam Sindhi
"	685	do	Ismail Jamal Sindhi
"	686	do	Husein Seleman
"	687	do	Aib Haji Satardina
"	688	do	Ali Jiwa
"	689	do	Molu Tharamsi
"	690	Mola Isajee Bhaijee & Sons	Haji Juma Jusbani
"	691	Ismail Mamji	Kara Ratansi
"	692	Deyji Jamal & Co.	Kara Ratansi
"	693	Virjee Vel Mahomed	Fatehdin s/o Baderdin
"	694	do	Nathu Ram s/o Lachmansingh
"	695	Jiva Mulljee	Mera Ali Walli
"	696	Virjee Vel Mohamed	Motasingh
"	697	Farzandali s/o Fadikali	Mahamed Omar
"	698	do	Saleh Abdalla
"	699	Popat Motichand	Nathu Daramsi
"	700	do	Mohamed Abba
"	701	do	Juma Yusuf
"	702	do	Hala Osman Sahii Mohamed
"	703	do	Visinjee Damudor
"	704	Bawan s/o Binjee	Hirjee Dew Karan
"	705	Mwajuto wa Bwana Ahamed	Abdulhusein Adamjee Alibhoy
"	706	D. B. Rozario	T. Fernandes
"	707	Patan Rasookhan	Isab Mia Sarang
"	708	do	Adamjee bin Dandjee Bejabhai
"	709	Noor Walli	Amad Walli
"	710	Ohag s/o Hasu	Sultan s/o Nigamdin
"	711	Adamjee Alibhoy	Kumber Jakario
"	712	Ahmed Din	A. C. Grant
"	713	Ahmed bin Ali	R. D. Talati
"	714	Adamji Alibhoy	Haji Saleh Ahmed
"	715	Matah s/o Miadass	Andadehsha
"	716	Virji Vel Mahomed	Narsi Nagar
"	717	do	Damji Lalji
"	718	J. C. Martin & Co.	D. Leo
"	719	A. S. Pires	J. S. Ayo
"	720	Abdulhusein Jivanji	Amand s/o Walli
"	721	George Stewart & Co.	Drinkwater
"	722	Rellaram s/o Dhuna	Hashambeg s/o Haiderbeg
"	723	Waljee Nathu Kabas	Luxmichand Samjee
"	724	do	Merru Kerson
"	725	Gordan s/o Mangaljee	Dewchand Banjee Lowana
"	726	Hamis bin Mahomed bin Juma	Adamjee Alibhoy & Son
"	727	Allibhoy Adamjee	Allibhoy Abdallally
"	728	Mahomed Lakha	Laikhraj
"	729	Pir Barkat Ali	A. C. Grant
"	730	Boustead Ridley & Co.	H. Byrne

## NOTICE OF INTENDED DESTRUCTION OF COURT RECORDS.—Contd.

Year.	Civil Proceedings numbered.	Plaintiff.	Defendant.
1900	731	Hansing & Co.	Karuna Shanker Visram
"	732	Mangu s/o Nathu	Masabkhan s/o Dethekhan
"	733	Nasor Walli	Lawa Kanji
"	734	do	Mahamed Satar Dina
"	736	Ali Mahomed Sheriff	Bedali Hasam
"	737	Haji Abdulrehman Haji Ismail	Nawabkhan
"	738	Eliasudin Abdulla	Gulam Rasool
"	739	Mahamad Hassam	Bahaderkhan Pathan
"	740	Jiwa Muljee	Walli Mohamad Kamtala
"	741	do	Nathu Alijee
"	742	P. F. de Souza	M. Santos
"	743	Rashid bin Omar	Abdalla
"	744	Kassimali s/o Abdoolhosein	Essa s/o Misa Pariala
"	745	Sachabhoy Chilian & Co.	Abdulhosein Danjee
"	746	Baya bin Mtuman	Adam
"	747	Umra s/o Tunjaba	Kasersingh s/o Lanasingh
"	748	Dinshaw & Co.	P. Bennichi
"	749	Odhav s/o Bhaja	Gangaram s/o Davabhai
"	750	Tosiri Myanuezi	Abdulkadir
"	751	Bechaidas Gojalji	Gangaram Dayabhai
"	752	Chopsi s/o Hensaraj	Laxachand Samjee
"	753	Moosa Alarakia	A. S. Pires
"	754	Abdulhosein Jevanjee	Mahomed Jeta
"	755	Dinshaw & Co.	A. V. Hill
"	756	Ravji Vishram	Kala Ratansi
"	757	Daramsi s/o Kala	Kanjee s/o Wiljee
"	758	Hasanally Abdallally	A. S. Pires
"	759	Ahamad bin Nalim	Chief Engineer, U.R.
"	760	Mahamad Ali & Co.	Dandbhoy Lookmanjee
"	761	do	Said Hassan
"	762	Dewjee Jamal & Co.	Haji Hussein Suleman
"	763	Goharkhan s/o Imamdin	Ghama s/o Nanak
"	764	L. V. Felcao	R. de Souza
"	765	Shan Ahmad	Chief Engineer, U.R.
"	766	Karamdin s/o Mahamad Ewas	Boota s/o Jewan
"	767	L. Besson	Mohamed Ali and Co.
"	768	Goverdhan s/o Mungaljee	Jina Kora
"	769	Pran-augar s/o Narayangu	Bhimjee Rowjee
"	770	Autone	A. V. Legros
"	771	L. Besson	A. V. Hill
"	772	Nathu /o Pragjee	Gangaram s/o Daya
"	773	Ali bin Sami	Jina Mistry
"	774	do	Kasim s/o Ismail Badala
"	775	Pitamber s/o Mahashanker	Gangaram s/o Daya
"	776	Nur Mahomed Seleman	Milha Visram
"	777	do	Jamal Karamalli
"	778	Manishanker s/o Liladhar	Kalianji Harjivan
"	779	J. M. Almeida	J. L. Mackenzie
"	780	Kanji Bhanji	Gulam Mahomed
"	781	Virji Vel Mahomed	Dhermal s/o Fakira
"	782	do	Bhadala Ahamad Walli
"	783	do	Sheik Anvar Ali
"	784	do	Abdulali Rathubhai
"	785	do	Lawa Kanji
"	786	do	Rajab Ali Hassan Ali
"	787	do	Fajai Gulamhusein
"	788	Jazaka binti Hamisi	Gangaram
"	789	Farzandalli s/o Sadikalli	Mbarakkhan
"	790	do	Lonari
"	791	Masai bin Alli	Manomed Amin
"	792	Abdalla bin Mbarak Bilali	do
"	793	D de Souza	J. V. de Costa
"	794	Esmailjee Jivanjee & Co.	Gulam Mahomed Thekedar
"	795	Washu bin Mbarak	Legge
"	796	Nur Mahomed Seleman	Ramchand s/o Matradas
"	797	Jan Mahamad bin Musa	Bimjee Narayan Lawana
"	798	Seleman Haji Abdul Rehman	Jaffer s/o Alli
"	799	Puransingh s/o Lanasingh	Alla Ditta
"	8 0	Pandakhan s/o Sultan	Asrab Patan

## NOTICE OF INTENDED DESTRUCTION OF COURT RECORDS.—(Contd.)

Year.	Civil Proceedings numbered.	Plaintiff.	Defendant.
1900	801	Bowan s/o Bhimjee	Bowan Laljee
"	802	Nur Mohamed Suleman	Ramchand Guraditta & Co.
"	803	Goolam Mohamed	Seleman Hazada
"	804	Roora s/o Golaba	Chief Engineer, U.R.
"	805	T. S. Antone	Durban
"	806	L. V. Falcao	Bhadur
"	807	Mendonca & Co.	MacEwan
"	808	Abdalla bin Salim	Abdool Hosein
"	809	Allibhoy s/o Ramjee	Jiwa Muljee
"	810	Abdulhusein bin Jevanjee	Mahamad Ally & Co.
"	811	L. V. Falcao	W. Kerr
"	812	Abdulhusein bin Jivanjee	Hemed bin Salim bin Said
"	813	Gulam Ali Shah	Fazal Ali
"	814	Musa s/o Elias	Mistry Ibrahim
"	815	T. S. Antone	W. Kerr
"	816	Abdulkarim bin Hasan	Moses Lupory
"	817	Hathi Sakerchand	Bava Jivansingh
"	818	Ismail Hassan	Lekhraj
"	819	Naji Sawar Mancharam	Khamisa Issak
"	820	Laxmichand Samjee	Valjee Nathu
"	821	Kara s/o Ladha	Saleh Mahamad Ibrahim
"	822	Shariff Din	Mubarakdin
"	823	T. S. Antone	J. Lewis
"	824	do	D. Lewis
"	825	do	J. P. Carey
"	826	Chiragdin s/o Mhamadvaras	Moulabuksh s/o Azimkhan
"	827	Ahmed Din	Naik Mohamed
"	828	Huseini bin Gulam	Nizamdin
"	829	Musa s/o Elias	Mistry Ibrahim
"	830	Bechardass Gopaljee	Gopal Bechar
"	831	Ali bin Mohamed	R. N. Talati
"	832	Ahamadin s/o Immenbuxsh	Sogaram
"	833	Burakhan s/o Rokna Jamader	Chief Engineer, U.R.
"	834	Santo s/o Jinu	Mangta s/o Bugha
"	835	Kisumsingh s/o Mesu	do
"	836	Dinshaw & Co.	C. M. Hawatson
"	837	T. Pappalasear	J. West
"	838	Roorsingh Karsingh	Milkhi Magiram
"	839	Dewji Jamal & Co.	Malan Sougore
"	840	Sawaria s/o Noordin	Mubarak Khan
"	841	Sheikh Hosein Golab	Jewaram
"	842	Popat s/o Virsee	Pransanker s/o Narayanjee
"	843	Ali Lalji	Jiwa Moolji
"	844	Mohamed bin Somar	Alibhoy Nurbhoy
"	845	Nanjee s/o Amarsee	Ammand Nathu
"	846	Nathu Pragjee	do
"	847	Wirjee Nur Mohamed	Manjee Ramjee
"	848	Budhasingh s/o Roorch	Mans Ram
"	849	Jadejee Dewji	Alabuksh
"	850	Mohamed Lako Kanjee	Saidar Bhagwandass
"	851	Moonshi s/o Masta	Hirasingh
"	852	Haji Jamaldin Parsonali	Ammand Nathu
"	853	Faraaj bin Mbarak	A. & D. Pereira
"	854	Rahembhai Huji & Co.	Hasanali Esajee
"	855	Said bin Sud	Liwali Salim bin Khalfan
"	857	Mohamed bin Khalfan	Laxmichand Samji
"	859	Leggarsain s/o Kirparam	Jaffer S. Ali
"	860	do	Nabibux s/o Rema
"	861	M. R. de Souza	D. Brown
"	862	Popat Virsi	Harishanker Ramji
"	863	Joshi Rauchod Ambaram	Harishanker Ramji

Any person desiring the return of an Exhibit in any of the above cases must make good his claim before the 10th day of May, 1923.

All Exhibits to which no claim is substantiated as above will be liable to be included in the Order for destruction.

Mombasa,  
February 19th, 1923.

E. S. C. BROOKS,  
Deputy Registrar, Supreme Court of Kenya.

## SHIPPING REPORT.

## KILINDINI HARBOUR.

MONTH OF FEBRUARY, 1923.

Name of Vessel	Captain	Gross Tons	Cargo	Nationality	To Whom Consigned	From	Date		Bound to
							Arr.	Dep.	
S.S. Sultan Von Koetie	Forrester	1862	K. Oil	British	S. M. & Co.	Sabang	1923 Jan. 30	1923 Feb. 3	Aroe Bay
„ Koranna	H. Cartwright	3585	General	„	The A. Mercantile Co., Ltd.	Liverpool	„ 28	„ 10	Beira via Tanga
„ Raneufford	A. Olsen	5354	„	Norwegian	The B. E. A. Corporation, Ltd.	Christiania	Feb. 1	„ 2	Beira
„ Karagola	W. A. Fitt	7053	„	British	S. M. & Co.	Bombay	„ 2	„ 3	Durban
„ Dumbea	Chorwin	5695	„	French	M. M.	Marseilles	„ 2	„ 3	Mauritius
„ Alberto	Matarazzo	4361	Coal	Italian	Societa Coloniale Italiana	Durban	„ 5	„ 11	Genoa
„ Cavalleotto					S. M. & Co.	London	„ 6	„ 7	Beira
Modasa	C. R. King	8986	General	British	The Magadi Soda Co., Ltd.	Bombay	„ 6	„ 16	Kobe
„ Usuri Marn	H. Katon	6112	„	Japanese	The E. African Agency Ltd.	Amsterdam	„ 7	„ 13	Amsterdam
„ Rijper Kerk	J. Borf	5987	„	Dutch	The E. I. S. Navigation Co.	Kilifi	„ 7	„ 9	Kismayu
„ Cannanore	Lockhead	275	„	British	Societa Coloniale Italiana	Genoa	„ 7	„ 8	Zanzibar
„ Porto di Savona	Scaffeta	4195	„	Italian	S. M. & Co.	Mauritius	„ 8	„ 13	Port Said
„ R. F. A. Prestol	F. M. Rae	2629	„	British	M. M.	Mauritius	„ 10	„ 10	Marseilles
„ General Duchesne	Brune	6955	„	French	Eastern Telegraph Co.	Zanzibar	„ 10	„ 24	Zanzibar
„ Cambria	Pattison	1959	„	British	Societa Coloniale Italiana	Zanzibar	„ 11	„ 13	Genoa
„ Porto di Savona	Scaffeta	4195	„	Italian	The A. Mercantile Co., Ltd.	Calcutta via Colombo	„ 13	„ 21	Rio de Janeiro
„ Clan Morrison	Wm. Porterfield	5931	Coal	British	The U. C. M. S. S. Co., Ltd.	New York	„ 13	„ 20	London
„ Corfe Castle	A. Hutchings	4592	General	„	The E. African Agency Ltd.	Amsterdam	„ 14	„ 17	Tanga
„ Hoog Kerk	F. Smart	5169	„	Dutch	S. M. & Co.	Durban	„ 15	„ 16	Bombay
„ Taroba Chili	G. S. Jones	6309	„	British	M. M.	Marseilles	„ 17	„ 18	Mauritius
„ Karapara	Cazilhae	6097	„	French	S. M. & Co.	Bombay	„ 18	„ 19	Durban
„ Awteniqua	W. Walker	7117	„	British	The A. Mercantile Co., Ltd.	Cape Town	„ 19	„ 22	Cape Town
„ Admiral Pierre	Grillon	4836	„	French	M. M.	Mauritius	„ 23	„ 24	Marseilles
„ Goorkha	G. Omeus	6334	„	British	The U. C. M. S. S. Co., Ltd.	London	„ 23	„ 26	London
„ Clan Macbeth	T. Forrest	4650	„	„	The A. Mercantile Co., Ltd.	Liverpool	„ 25	... Still in harbour	
„ Khalifa	H. A. Tana	609	„	Zanzibar	A. A. Visram	Zanzibar	„ 27	„ 27	Zanzibar
„ Bampton Castle	W. A. Swiney	6698	„	British	The U. C. M. S. S. Co., Ltd.	London	„ 27	„ 28	London
„ Karagola	W. A. Fitt	7053	„	„	S. M. & Co.	Durban	„ 28	„ 28	Bombay

## MOMBASA HARBOUR.

							1923	1923	
							Jan. 29	Feb. 3	
M.V. Dumra	Wigger	2304	General	British	S. M. & Co.	Lindi	1923 Jan. 29	1923 Feb. 3	Bombay
M.V. Dwarka	R. Smith	2327	„	„	S. M. & Co.	Kismayu	Feb. 1	„ 2	Lindi
S.S. Cannanore	Lockhead	275	„	„	The E. I. S. Navigation Co.	Dar-es-Salaam	„ 1	„ 5	Kilifi
„ Karachi	W. C. Sell	278	„	„	The E. I. S. Navigation Co.	Lindi	„ 6	„ 7	Lindi
M.V. Dwarka	R. Smith	2327	„	„	S. M. & Co.	Lindi	„ 12	„ 18	Kismayu
S.S. Karachi	W. C. Sell	278	„	„	The E. I. S. Navigation Co.	Dar-es-Salaam	„ 13	„ 14	Kismayu
„ Cannanore	Lockhead	275	„	„	The E. I. S. Navigation Co.	Kismayu	„ 15	„ 16	Lindi
„ Cetriana	J. Maclean	939	„	„	The Kampala Gen. Agency, Ltd.	Dar-es-Salaam	„ 18	„ 19	Kismayu
„ Karachi	W. C. Sell	278	„	„	The E. I. S. Navigation Co.	Kismayu	„ 20	„ 21	Dar-es-Salaam
M.V. Dwarka	R. Smith	2327	„	„	S. M. & Co.	Kismayu	„ 23	„ 23	Lindi
S.S. Cetriana	J. Maclean	939	„	„	The Kampala Gen. Agency, Ltd.	Kismayu	„ 24	„ 24	Dar-es-Salaam
„ Karachi	W. C. Sell	278	„	„	The E. I. S. Navigation Co.	Dar-es-Salaam	„ 25	„ 28	Dar-es-Salaam

R. G. SARGEANT,  
Ag. Port Captain.

Liquor Licences issued at Mombasa during the month of January, 1923.

No.	To whom issued.	Period.	Address.
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#### CLUB LIQUOR LICENCE.

3542	Messrs. Boustead & Clarke Ltd.	One year	Vasco Da Gama Street.
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#### REFRESHMENT LIQUOR LICENCE.

3545	The Traffic Manager, Uganda Rly.	One year	Samburu, Railway Station
3546	do	"	Railway Sation, Mombasa
3547	do	"	Kilindini Pier.

#### WHOLESALE LIQUOR LICENCES.

3511	The B. E. A. Corporation Ltd.	One year	MacDonald Terrace
3512	Messrs. L. Besson & Co.	"	Station Road
3522	Messrs. D. & A. Angelopoulos	"	Ndiakuu
3526	Societa Coloniale Italiana	"	MacDonald Terrace
3527	The East African Trading Co	"	do
3530	The East African Agency Ltd.	"	do
3534	Messrs. Pandya & Co.	"	Ndiakuu
3536	Messrs. Ogdens & Madelays Ltd.	"	Mackenzie Road
3540	Scott Ellis & Co., Ltd.	"	Ndiakuu
3543	The African Mercantile Co., Ltd.	"	MacDonald Terrace
3544	Messrs. Blackhurst & Barnett	"	Ndiakuu.

#### WINE MERCHANTS' AND GROCERS' LIQUOR LICENCES.

3513	Messrs. C. R. de Souza & Co.	Six months	Vasco da Gama Street
3514	J. K. Bhatti	One year	Salisbury Street
3515	Messrs. Souza Junior & Dias	"	Vasco da Gama Street
3516	Messrs. L. J. Saldanha & Sons	"	Ndiakuu
3518	Messrs. C. P. V. Rodrigues & Sons	"	do
3519	Messrs. M. R. de Souza & Co.	"	do
3524	S. Jacobs (Mombasa) Ltd.	"	MacDonald Terrace
3528	P. F. de Nazareth	"	Vasco da Gama Street
3533	T. M. Andrades	"	Sherifbhai Street, Kilindini
3539	Messrs. Smith Mackenzie & Co.	"	Vasco da Gama Street
3541	Messrs. Boustead & Clarke Ltd.	"	MacDonald Terrace.

#### GENERAL RETAIL LIQUOR LICENCES.

3517	Mrs. M. U. Nazareth	Six months	Ndiakuu
3520	Messrs. A. C. de Souza & Co.	One year	Sherifbhai Street, Kilindini
3521	C. Romeo Antao	"	Mji Mpia, Mombasa
3523	V. Fernandes	"	Portuguese Street, Mombasa
3525	Arthur J. Doyle (Metropole Hotel)	"	MacDonald Terrace
3529	C. W. Webber (Manor Hotel)	"	Salim Road
3531	Donato de Souza	Six months	221, Makadara
3535	A. M. de Sà Pereira	One year	1207, Makadara.

#### RESTAURANT OR CAFE LIQUOR LICENCE.

3532	Mrs. S. E. Chapman	Six months	Kilindini Road.
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#### HOTEL LIQUOR LICENCES.

3537	C. W. Webber (Manor Hotel)	One year	Salim Road
3538	Arthur J. Doyle (Metropole Hotel)	"	MacDonald Terrace.

Mombasa,  
March 13th, 1923.

C. M. DOBBS,  
Resident Commissioner.

## GENERAL NOTICE No. 273.

## TRADE MARKS ORDINANCE.

No. 17 OF 1912.

No. 92/22.



TO ALL TO 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 25 of Part III of the schedule to the above-mentioned Ordinance, in respect of Cotton goods not included in other classes, has been lodged by Twentsche Overseas Trading Company, of Welstraat 24a, Enschede, Holland ; Manufacturers.

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.

Registration is not claimed under the special provisions of paragraph 5 of Section 7 of the said Ordinance.

Mombasa,

10th March, 1923.

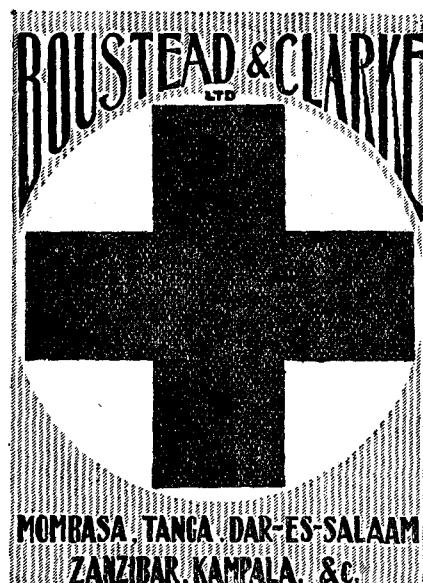
E. S. C. BROOKS,  
Registrar of Trade Marks.

## GENERAL NOTICE No. 274.

## TRADE MARKS ORDINANCE.

No. 17 OF 1912.

No. 22/23.



TO ALL TO 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 47 of Part III of the schedule to the above-mentioned Ordinance, in respect of Candles, common soap, detergents, illuminating, heating or lubricating oils, matches, starch, blue and other preparations for laundry purposes, has been lodged by Boustead & Clarke, Limited, a company having its registered office at Mombasa in the Protectorate of Kenya ; General Merchants.

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,

14th March, 1923.

E. S. C. BROOKS,  
Registrar of Trade Marks.

## RATES OF SUBSCRIPTION TO "OFFICIAL GAZETTE."

						Sh.	Cts.
For one year	...	...	...	...	...	25	00
" six months	...	...	...	...	...	13	00
" three months (excluding postage)	...	...	...	...	...	6	50
" three (including "	...	...	...	...	...	7	50
Single copy (excluding postage) ...	...	...	...	...	...	0	50
" " (including " ) ...	...	...	...	...	...	0	60

						Sh.	Cts.
Price of one copy between 1 and 3 months old	...	...	...	...	...	0	60
do. do. 3 and 6 do.	...	...	...	...	...	1	00
do. do. 6 months and 1 year old	...	...	...	...	...	2	00
do. do. 1 and 2 years old	...	...	...	...	...	3	00
do. over 2 years old	...	...	...	...	...	4	00