

# PARLIAMENT OF CEYLON

4th Session 1959-60



## Stamp (Amendment) Act, No. 21 of 1959

*Date of Assent: September 12, 1959*

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AN ACT TO AMEND THE STAMP ORDINANCE AND TO  
MAKE CERTAIN CONSEQUENTIAL PROVISIONS.

(Date of Assent: September 12, 1959.)

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Senate and the House of Representatives of Ceylon in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Stamp Short title.  
(Amendment) Act, No. 21 of 1959.

2. The following new section is hereby inserted immediately after section 1, and shall have effect as section 1A, of the Stamp Ordinance (hereinafter referred to as the "principal enactment"):

" Officers.      1A. For the purpose of administering this Ordinance, there may be appointed to the Department of Inland Revenue such number of officers as may be necessary.".

Insertion of  
new section  
1A in Chapter  
189.

3. Section 2 of the principal enactment, as amended by Act No. 26 of 1948, is hereby amended as follows:—

Amendment of  
section 2 of  
the principal  
enactment.

(a) in sub-section (1) of that section, by the substitution, for paragraph (ii) of the proviso to that sub-section, of the following paragraph:—

" (ii) any such instrument executed by, or on behalf of, or in favour of, the Government of any country in respect of which an Order under sub-section (2) is in force as is an instrument to which that Order applies;"; and

(b) in sub-section (2) of that section, by the substitution, for the words "to that country.", of the following:—

" to a similar instrument executed by, or on behalf of, or in favour of, the Government of that country.".

**Amendment of  
section 90 of  
the principal  
enactment.**

**4.** Section 90 of the principal enactment is hereby amended by the substitution, for the definition of "Commissioner of Stamps", of the following definition:—

" " Commissioner " means the Commissioner of Inland Revenue appointed for the purposes of the Income Tax Ordinance and includes any officer of the Department of Inland Revenue authorised by such Commissioner in writing in respect of any particular matter or any provision of this Ordinance;".

**Amendment of  
Part I of  
Schedule A to  
the principal  
enactment.**

**5.** Part I of Schedule A to the principal enactment, as amended by Act No. 16 of 1958, is hereby amended by the substitution, for item 32 thereof, of the following item:—

" 32. (1) Gift or deed of gift of any property—  
(a) where the value of the property—

*Rs. c.*

(i) does not exceed Rs. 50 ...	1. 0
(ii) exceeds Rs. 50 but does not exceed Rs. 100 ...	2. 0
(iii) exceeds Rs. 100 but does not exceed Rs. 200 ...	4. 0
(iv) exceeds Rs. 200 but does not exceed Rs. 300 ...	6. 0
(v) exceeds Rs. 300 but does not exceed Rs. 400 ...	8. 0
(vi) exceeds Rs. 400 but does not exceed Rs. 500 ...	10. 0
(vii) exceeds Rs. 500 but does not exceed Rs. 1,000 ...	15. 0

(b) where the property exceeds Rs. 1,000 in value, Rs. 15 and an additional sum computed at the rate of Rs. 8 for every Rs. 500, or any outstanding fraction thereof, in excess of Rs. 1,000.

(2) Except in any case where different allotments are treated and described as one property, and from their situation as respects each

other can be included in one survey, a gift or deed of gift affecting more than one land shall be liable to further duty as follows:—

For each additional land—

	<i>Rs. c.</i>
(i) where the aggregate value of all the lands does not exceed Rs. 100 ...	0.25
(ii) where the aggregate value of all the lands exceeds Rs. 100 but does not exceed Rs. 300 ...	0.50
(iii) where the aggregate value of all the lands exceeds Rs. 300 ...	1. 0.”.

6. The word “Commissioner” is hereby substituted for the expression “Commissioner of Stamps” wherever that expression occurs in the principal enactment.

Substitution  
of the word  
“Commissioner”  
for the  
expression  
“Commissioner  
of Stamps”.

Savings.

7. (1) All suits, prosecutions, appeals or other legal proceedings, civil or criminal, instituted by or against the Commissioner of Stamps before the date on which this Act comes into operation may be continued by or against the Commissioner of Inland Revenue.

(2) Any proxy or petition signed by the Commissioner of Stamps and filed of record in any legal proceedings pending on the day immediately preceding the date on which this Act comes into operation shall, on and after that date, have effect as if it had been signed by the Commissioner of Inland Revenue.

(3) All decrees or orders made by any competent court in favour of, or against, the Commissioner of Stamps before the date on which this Act comes into operation shall, on and after that date, be deemed to have been made in favour of, or against, the Commissioner of Inland Revenue.

(4) Any notice of objection given under the principal enactment to the Commissioner of Stamps before the date on which this Act comes into operation shall, on and after that date, be deemed to have been given to the Commissioner of Inland Revenue.

(5) Where an appeal to the Supreme Court against the opinion of the Commissioner of Stamps under section 29 of the principal enactment is pending on the day immediately preceding the date on which this

Act comes into operation, such opinion shall, on and after that date, be deemed to be the opinion of the Commissioner of Inland Revenue under that section and such appeal shall be deemed to be an appeal against an opinion of the Commissioner of Inland Revenue under that section.

(6) An adjudication of the Commissioner of Stamps under sub-section (3) of section 31 of the principal enactment shall, on and after the date on which this Act comes into operation, be deemed to be an adjudication of the Commissioner of Inland Revenue under that sub-section.

(7) All notices, certificates, other documents, demands, or determinations issued or made under the principal enactment by the Commissioner of Stamps before the date on which this Act comes into operation shall, on and after that date, have effect as if they were issued or made by the Commissioner of Inland Revenue.

(8) An authorisation issued to any person by the Commissioner of Stamps and in force on the day immediately preceding the date on which this Act comes into operation shall, on and after that date, have effect as if it had been issued by the Commissioner of Inland Revenue.

(9) Any act or proceeding commenced under the principal enactment by the Commissioner of Stamps and not completed before the date on which this Act comes into operation may be completed by the Commissioner of Inland Revenue.

(10) A sanction given by the Commissioner of Stamps under the principal enactment for the institution of a prosecution which is pending on the day immediately preceding the date on which this Act comes into operation shall have effect as if it was given by the Commissioner of Inland Revenue.

(11) The reference to Commissioner of Stamps in any written law shall, on or after the date on which this Act comes into operation, be deemed to be a reference to the Commissioner of Inland Revenue.