



COLONY AND PROTECTORATE OF KENYA.

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# ORDINANCES

ENACTED DURING THE YEAR

**1923.**

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VOL. II. (NEW SERIES).

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NAIROBI.

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1924.

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# COLONY AND PROTECTORATE OF KENYA.

No. 1 OF 1923.

**An Ordinance to Enable the Victoria Nyanza Sugar Company, Limited, to Construct and Maintain a Tramway, to be Worked by Steam or other Power, connecting the Company's Farms with Kibos Railway Station and for other Purposes.**

Title.

[3RD JANUARY, 1923.]

Date of commencement.

WHEREAS the Victoria Nyanza Sugar Company, Limited, being a Company incorporated in the Commonwealth of Australia under the Companies Act, 1915, is desirous of constructing and maintaining a tramway to be worked by steam or other power connecting the Company's land, Land Office No. 4399 (in this Ordinance referred to as "the Farm") with Kibos Railway Station, and running along a public road. And whereas the Company is also desirous of constructing and maintaining subsidiary trolley lines running through private lands to connect with the tramway for the purpose of transporting sugar cane from neighbouring farms to the Company's factory. And whereas it is expedient that the Company should be authorised to construct and maintain the tramway and subsidiary trolley lines, and should be granted the powers, authorities and concessions by this Ordinance conferred upon the Company. And whereas a plan showing the approximate alignment of the tramway line and subsidiary trolley lines was deposited with the Public Works Department on the 23rd day of October, 1922, and is hereafter referred to as "the deposited plan." And whereas the objects of this Ordinance cannot be attained without legislative enactment. Be it therefore enacted by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof:—

Preamble.

1. This Ordinance may be cited as "The Victoria Nyanza Sugar Company's Tramways Ordinance, 1923".

Short title.

2. In this Ordinance save where there is something in the context inconsistent therewith, the following terms shall have and include the meanings set against them respectively:—

Interpretation.

"The Company" shall mean the Victoria Nyanza Sugar Company, Limited, its successors and assigns the owner or owners for the time being of the Farm.

**No. I. Victoria Nyanza Sugar Company's Tramways 1923.**

"The Tramway" and "Subsidiary Trolley Lines" shall mean the tramway and the subsidiary trolley lines authorised by this Ordinance to be constructed and maintained.

"Road Authority" means the Director of Public Works, or other authority for the time being having control of the public roads affected by the exercise of the powers authorised by this Ordinance.

"Public Road" shall mean a public road as defined in the Public Travel and Access Roads Ordinance, 1920.

Authority to  
construct  
tramway and  
subsidiary  
trolley lines.

3. (1) It shall be lawful for the Company to make, construct and maintain a tramway commencing on the farm of the Company situate in the Kisumu District of the Nyanza Province, and running thence in a direction along the line of public travel dedicated as such by Order of the Governor, dated the 1st day of August, 1922, and published in the Official Gazette of the 2nd day of August, 1922, pursuant to the provisions of Section 8 (1) of the Public Travel and Access Roads Ordinance, 1920, and terminating at Kibos Railway Station, and also from time to time to make, construct, maintain, remove and replace subsidiary trolley lines running through private lands along the approximate alignments shewn by green lines on the deposited plan to connect with the tramway following the line of public travel shewn by a red line on the said plan for the purpose of transporting sugar cane from neighbouring farms to the Company's factory.

Provided that the tramway and the subsidiary trolley lines shall not exceed in any part thereof a greater space in breadth than fifteen feet, including the supports, abutments and foundations of such tramway and subsidiary trolley lines and shall follow such alignments as the Road Authority shall approve.

(2) It shall be lawful for the Company to work such tramway and subsidiary trolley lines by steam or other power.

Rails to be on  
same level as  
road.

4. (1) Wherever the tramway or any subsidiary trolley line runs along any public road it shall, unless the Road Authority shall otherwise approve in writing, be so constructed that the surface of the rails thereof shall, as near as possible, be on the same level as the adjacent portion of the road.

(2) Wherever the tramway or any subsidiary trolley line crosses any public road at present in existence or hereafter to be established, it shall, unless the Road Authority otherwise approve in writing, be provided with guard rails and filling or other approved device, laid and maintained, so as to permit smooth passage of road traffic to the satisfaction of the Road Authority.

Completion of  
works and  
reinstatement  
of road.

5. Whenever the Company shall open or break up any public road or part thereof for the purposes authorised by this Ordinance the Company shall, with all convenient speed, and in all cases within four weeks at the most (unless the Road Authority otherwise consents in writing) complete the work on account of which the

**No. I. Victoria Nyanza Sugar Company's Tramways 1923.**

Company opened or broke up the same, and fill in the ground and make good the surface, and, to the satisfaction of the Road Authority, restore the said road or part thereof to as good condition as that in which it was before it was opened or broken up, and clear all surplus material and rubbish occasioned thereby; and shall in the meantime cause the place where the road is opened or broken up to be watched and properly lighted at night; and shall bear and pay all reasonable expenses of the repair of the road or part thereof for six months after the same is restored, as far as those expenses are increased by the opening and breaking up.

6. The Company shall at its own expense, and at all times maintain and keep in good condition and repair, with such materials and in such manner as the Road Authority shall direct in writing, and to the satisfaction of the Road Authority, so much of any public road whereon the tramway or any subsidiary trolley line belonging to the Company is laid as lies between the rails of such tramway or subsidiary trolley line, and in every case so much of the road as extends eighteen inches beyond the rails of and on each side of the tramway or any subsidiary trolley line. If at any time the Company abandons its undertaking and takes up the tramway or any subsidiary trolley line, or any part thereof, the Company shall with all convenient speed, and in all cases within six weeks at the most (unless the Road Authority otherwise consents in writing) fill in the ground and make good the surface, and to the satisfaction of the Road Authority, restore that portion of the public road upon which such tramway or any subsidiary trolley line was laid to as good a condition and with the same class of surface and construction as the adjacent portions of the said public road, and clear away all surplus materials or rubbish occasioned by such work, and leave the area in a tidy and serviceable state to the satisfaction of the Road Authority, and the Company shall in the meantime cause the place where the road is opened or broken up to be watched and properly lighted at night.

Repair of part of public road where tramway and subsidiary trolley lines are laid.

7. If the Company fail to comply with the provisions of the last two preceding sections, the Road Authority, if it thinks fit, may at any time, after seven days' notice to the Company, open and break up the roads affected, and do the works necessary for the repair and maintenance or restoration of such roads, to the extent in the two preceding sections above-mentioned, and the expenses incurred by the Road Authority in so doing shall be repaid by the Company on demand by the Road Authority or be recoverable summarily as a civil debt.

Power of road authority to do work and recover expenses.

8. All persons whose lands may be used by the Company its officers, agents or workmen under the provisions of this Ordinance and who shall sustain any loss or damage whatever in the execution of this Ordinance shall be entitled to reasonable compensation for the loss or damage sustained by them and such compensation shall be ascertained, assessed or awarded as hereinafter mentioned. Provided that such compensation shall be claimed within the period of six months of the loss or damage complained of.

Compensation for use of land and damage done.

**No. I. Victoria Nyanza Sugar Company's Tramways 1923.**

Mode of  
affixing  
compensation.

9. In all cases in which compensation is claimed it shall be competent to the Company to agree with the claimant for the payment of such sum as the Company may think reasonable and proper and upon such agreement being made the sum so agreed upon shall be paid accordingly and in case the Company and claimant shall not agree as aforesaid the amount to be paid shall be determined by arbitration pursuant to the provisions of the Arbitration Ordinance, 1913.

Saving the  
rights of His  
Majesty and  
other persons  
not mentioned  
in this  
Ordinance.

10. Provided always and be it enacted that nothing in this Ordinance contained shall be deemed to affect or apply to any right, title or interest of His Majesty, his heirs or successors or of any body or bodies politic or corporate or of any person or persons except such bodies politic or corporate and other persons as are mentioned in this Ordinance and those claiming by from or under them.

No. 2 OF 1923.

**An Ordinance to provide for the Deportation of Offenders and Dangerous Persons.** Title.

[5TH JANUARY, 1923.]

Date of commencement.

BE it enacted by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof:—

Enactment.

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

Short title.

2. Where it is represented on oath or affidavit to a Judge of the Supreme Court sitting in chambers that any person is conducting himself so as to be dangerous to peace and good order, or is endeavouring to excite enmity between any section of the people of the Colony or Protectorate and His Majesty, or is intriguing against constituted power and authority in the Colony or Protectorate, the said Judge may order the arrest of such person pending further proceedings under this Ordinance.

Arrest of suspected persons.

3. Where it is shown by evidence on oath to the satisfaction of a Judge of the Supreme Court sitting in chambers that any person is conducting himself in the manner set forth in the preceding section the said Judge may recommend to the Governor that such person be deported.

Recommendation for deportation in case of dangerous conduct.

Provided that no person shall be recommended for deportation until he shall have been given an opportunity of making a statement in his own defence.

4. Where a recommendation for deportation has been made the person in respect of whom such recommendation has been made shall be detained in custody pending the decision of the Governor.

Detention in custody pending Governor's decision.

5. If after considering any such recommendation as aforesaid in Council the Governor shall decide that in the interest of peace, order and good government, an order of deportation should be made, he may by writing under his hand and seal order the person to be deported to such part of the Colony or Protectorate as he may direct, or to such part of His Majesty's Dominions or of any country under His Majesty's protection, as he may, with the concurrence of the Secretary of State, direct.

After consideration in Council Governor may make an Order of Deportation.

6. If a person ordered to be deported has been sentenced to any term of imprisonment such sentence of imprisonment shall be served before the order of deportation is carried into effect.

Deportation of persons undergoing sentence.

7. An order of deportation may be expressed to be in force for a time to be limited therein, or for an unlimited time, and may if deportation is to a place within the Colony or Protectorate require the deported person to report himself to the nearest administrative officer or officer of police at intervals of not less than thirty days.

Duration of deportation order.

Order to be  
sufficient  
authority for  
detention.

**8.** An order of deportation shall be sufficient authority to all persons to whom it is directed or delivered for execution to receive and detain the person therein named and to carry him to the place named.

Penalties for  
breach of  
order.

**9.** (1) If a person ordered to be deported to a place within the Colony or Protectorate leaves or attempts to leave the place to which he has been deported, while the order of deportation is still in force, without the written consent of the Governor which consent may be given subject to any terms as to security for good behaviour or otherwise as to the Governor may seem good, or wilfully neglects or refuses to report himself as ordered, such person shall be liable to imprisonment of either description for six months and to be again deported under the original order, or under a new order.

(2) If a person ordered to be deported to a place without the Colony and Protectorate returns or attempts to return to the Colony and Protectorate while the order of deportation is still in force, without the written consent of the Governor which consent may be given subject to any terms as to security for good behaviour or otherwise as to the Governor may seem good, such person shall be liable to imprisonment of either description for six months and to be again deported under the original order, or under a new order.

Report to  
Secretary of  
State.

**10.** The Governor shall forthwith report to the Secretary of State every order made by him under this Ordinance and the grounds thereof and the proceedings thereunder.

Rules.

**11.** The Governor-in-Council may make rules for the better carrying out of the provisions of this Ordinance.

**12.** The Removal of Natives Ordinance, 1909, is hereby repealed. Provided that any order made thereunder shall have effect as if it had been made under this Ordinance.

No. 3 OF 1923.

**An Ordinance to amend "The Military Labour Corps Distribution of Pay and Personal Property Ordinance, 1918."** Title.

[6TH FEBRUARY, 1923.] Date of commencement

BE it enacted by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:— Enactment.

1. This Ordinance may be cited as "The Military Labour Corps Distribution of Pay and Personal Property (Amendment) Ordinance, 1923, and shall be read as one with the Military Labour Corps Distribution of Pay and Personal Property Ordinance, 1918, hereinafter called "the Principal Ordinance." Short title

2. Section 13 of the Principal Ordinance shall be and is hereby repealed. Repeal of Section 13 of the Principal Ordinance.

No. 4 OF 1923.

**Title.** **An Ordinance to extend the existing Legislative Council of the Colony and Protectorate of Kenya to a date not later than the 20th February, 1924.**

**Date of commencement.**

[19TH FEBRUARY, 1923.]

**Enactment.**

BE it enacted by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof:—

**Short title.**

1. This Ordinance may be cited as "The Legislative Council (Emergency) Ordinance, 1923," and shall be read with the Legislative Council Ordinance, 1919, hereinafter referred to as "The Principal Ordinance."

**Extension of existing Council.**

2. Notwithstanding anything contained in the Principal Ordinance the Legislative Council now existing shall be dissolved on the 20th day of February, 1924, unless it shall have been previously dissolved by the Governor by Proclamation and the provisions of the Principal Ordinance shall apply as if the 20th day of February, 1924, were the end of a period of three years from the date of the first election.

No. 5 OF 1923.

**An Ordinance to provide for the Registration and  
Licensing of Land Surveyors; to Control the  
Practice of such Surveyors, and for other  
purposes incidental thereto.**

[27TH FEBRUARY, 1923.] Date of commencement.

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

1. This Ordinance may be cited as "The Land Surveyors Short title.  
Ordinance, 1923."

2. In this Ordinance unless the context otherwise requires:— Interpretation

- (a) "Director" means the Director of Land Surveys.
- (b) "Board" means the Land Surveyors' Board for Kenya.
- (c) "Land Surveyor" means a surveyor duly registered and licensed to carry out land surveys under the provisions of this Ordinance.

3. This Ordinance applies to all surveys in the Colony and Application of Ordinance.  
Protectorate of Kenya, made for the purpose of preparing any plan for attachment to any instrument of conveyance, lease, assignment or transfer, requiring to be registered under any Registration of Land or Titles Ordinance for the time being in force.

4. (1) There shall be a Board of Land Surveyors, which Land Surveyors' Board.  
shall consist of:—

- (a) The Director, who shall be *ex-officio* Chairman of the Board.
- (b) At least two Land Surveyors, appointed from time to time by the Governor, on the nomination of the Director, for such period as he may direct.

(2) The Governor may, on the nomination of the Director, appoint one or more Land Surveyors for the purpose of filling the place of any member or members of the Board who may, through illness or other cause, be unable to attend any meeting of the Board.

(3) The Board shall conduct the examination of candidates for admission as Land Surveyors, and shall meet at such times and places as may be necessary for the purpose of conducting such examinations and for other duties as hereinafter prescribed by this Ordinance.

(4) Notice of all appointments to the Board and meetings thereof for examination purposes shall be published in the Gazette.

Oath of office.

5. Every member of the Board shall take an oath of office in the form A in the Schedule to this Ordinance, which may be administered by any Judge of the Supreme Court of the Colony and Protectorate of Kenya.

Secretary and other officers.

6. The Board may from time to time appoint a Secretary and such examiners and other officers as may be necessary for giving effect to this Ordinance and all such persons shall hold office during the pleasure of the Board.

Persons eligible to be registered.

7. The following persons only shall be entitled to be registered as Land Surveyors under this Ordinance:—

- (a) Persons licensed by the Board as hereinafter set forth.
- (b) Persons duly registered to practise as Licensed Surveyors before the enactment of this Ordinance.
- (c) Persons holding a licence to practise as Land Surveyors in the Dominions of South Africa, Canada, Australia, New Zealand, and in such other countries as may be notified in the Gazette by the Governor-in-Council provided that such persons shall appear before and satisfy the Board that they are capable of conducting land surveys in accordance with the provisions of this Ordinance.

Unqualified persons forbidden to survey.

8. No person unless duly registered as a Land Surveyor shall survey any land for the purpose of preparing any plan for attachment to any instrument of conveyance, lease, assignment or transfer, requiring to be registered under any Registration of Land or Titles Ordinance for the time being in force.

Persons entitled to examination.

9. Except as hereinafter provided no person shall be entitled to be examined for a licence as a Land Surveyor unless:—

- (a) he has previously served regularly and faithfully, for a period as required by the Board, with a Land Surveyor licensed in this Colony or in one of the countries set forth in Section 7 (c) of this Ordinance; and
- (b) produces an affidavit from such Land Surveyor in form B of the Schedule to this Ordinance; or if for some good and valid reason the Surveyor's affidavit cannot be produced unless:—
- (c) he produces such evidence of service as the Board may require.

**10.** Any person who:—

Exemptions

- (a) has graduated from any University recognised by the Board and shall have taken a degree in Engineering, or
- (b) is a Corporate Member of the Institution of Civil Engineers,

shall be entitled to an examination for a licence, and shall be exempt from examination on all subjects which, in the opinion of the Board, may be unnecessary, provided that such person produces affidavits in forms B and D of the Schedule to this Ordinance.

**11.** Each application for examination as prescribed in the Ordinance shall be made to the Secretary in writing at least one month previous to the date on which such examination is to take place, and such application shall be accompanied by:—

Form of application for examination

- (a) all information required by this Ordinance;
- (b) an examination fee of Five Pounds, which fee shall be refunded if the application for examination be disallowed;

fees under this section shall be paid over, by the Secretary, to the Colonial Treasurer.

**12.** The Board may require the attendance of any person who applies for examination as prescribed by this Ordinance and may examine or question such person upon oath, affirmation or otherwise as to his actual practice in the field and other matters relevant thereto. For such purposes any member of the Board may administer an oath or affirmation.

Examining candidate on oath.

**13.** Except as otherwise provided in this Ordinance no person shall receive a licence from the Board authorising him to practise as a Land Surveyor until:—

Conditions precedent to issue of licence.

- (a) he has attained the age of twenty-one years, and,
- (b) has complied with the general requirements of this Ordinance, and
- (c) has passed a prescribed examination to the satisfaction of the Board.

**14.** Every person who qualifies in the manner prescribed by this Ordinance shall be entitled to receive a licence from the Board in form C in the Schedule to this Ordinance constituting him a Land Surveyor.

Issue of licence.

Register of  
Land  
Surveyors.

**15.** The Board shall cause a register to be kept which shall contain the names, addresses and qualifications of all Land Surveyors, the respective dates of registration and any other particulars as may be required.

Power of Board  
to deal with  
offences.

**16.** (1) Upon a charge duly made and after enquiry, if it is shown with respect to any Land Surveyor that:—

- (a) he has certified to the accuracy of any survey, knowing the same to be inaccurate, or has negligently certified as aforesaid, without having taken reasonable precautions to verify the accuracy thereof; or
- (b) he wilfully or by culpable negligence has made, or caused to be made under his immediate supervision, any survey which is so inaccurate or defective as to be unreliable; or
- (c) his licence has been obtained by misrepresentation; or
- (d) after registration under this Ordinance he has been convicted of any misdemeanour or crime; or
- (e) he has certified as his own any survey not made by himself or under his personal supervision; or
- (f) he has been guilty of such improper conduct as in the opinion of the Board renders him unfit to practise as a Land Surveyor; or
- (g) his licence or registration, in any country as set forth in Section 7 (c) of this Ordinance, has been suspended or cancelled in such country.

The Board may:—

- (i) erase the name of such Land Surveyor from the register; or
- (ii) suspend such Land Surveyor from practice as a surveyor for any period not exceeding three years, and enter the reasons for such suspension in the register; or
- (iii) caution such Land Surveyor, and if the Board thinks fit, order him to pay the cost of any correction of an error, and the whole or any part of the cost of the enquiry.

(2) The Board may reinstate a Land Surveyor whose name has been erased from the register or who has been suspended from practice.

(3) The erasure of a Land Surveyor's name from the register, his suspension from practice, or his re-instatement, shall be notified in the Gazette.

**17.** (1) Every charge against a Land Surveyor under the last preceding Section shall be submitted to the Board in writing signed by the person making the charge: and, if it appears to the Board that such charge justifies an enquiry, the Board shall fix a time and place for that purpose.

Charge against  
Land Surveyor;  
how dealt with.

(2) At least thirty days prior to the date fixed for such enquiry, notice in writing by registered post shall be sent by the Secretary to the last known postal address of the Land Surveyor so charged, informing him of the time and place fixed for the enquiry, and supplying him with a copy of all charges made.

(3) At such enquiry the Land Surveyor charged shall be entitled to be heard in his defence either personally or by an advocate.

(4) The finding and decision of the Board on such enquiry shall be given in writing, and shall be signed by at least two members of the Board, and shall be countersigned by the Secretary, and such writing shall be conclusive evidence of the matters therein contained and of the decision of the Board, which shall be final.

**18.** (1) Any Land Surveyor when engaged in the performance of his duties may, with such other persons as may be authorised by him, enter upon any land and may do all things necessary for the proper performance of such duties.

Surveyor may  
enter upon  
lands.

(2) This Section, however, shall not exempt any Land Surveyor from liability for any damage he may commit.

**19.** All surveys under this Ordinance shall be carried out, in every particular, in accordance with the Regulations for the time being in force as issued by the Board.

Surveys to be  
carried out in  
accordance with  
regulations for  
the time being  
in force.

**20.** (1) The confirmation by the Director of the plan of any surveyed land shall be held to be a confirmation of the survey or re-survey as the case may be, and the confirmed plan shall be the official plan but no land shall be deemed to have been surveyed or re-surveyed until the plan thereof has been confirmed by the Director.

Confirmation of  
plans

(2) No plan shall be confirmed:—

(a) until such plan has been compared with the field notes and computations, lodged with the Director by the Land Surveyor making such survey, and found to be correct; and

(b) unless such survey shall have been conducted as prescribed in the preceding Section of this Ordinance.

General  
regulations and  
duties of the  
Board.

**21.** (1) The Board, with the approval of the Governor-in-Council, may make regulations for all or any of the following purposes, namely:—

- (a) regulating the meetings and procedure of the Board and the conduct of the business thereof: the election of a member to perform the duties of the Chairman and act as Deputy Chairman during the illness or absence of the Chairman;
- (b) prescribing the duties of the Secretary and other officers as may be appointed under Section 6 of this Ordinance;
- (c) regulating the manner of keeping the register, and the particulars to be entered therein;
- (d) varying any of the forms in the Schedule to this Ordinance or to any Ordinance amending it;
- (e) determining the evidence to be produced and conditions to be fulfilled by any person applying for a registration as a Land Surveyor under this Ordinance;
- (f) prescribing the syllabus of subjects of examination for persons desirous of qualifying for a licence, and the period of previous service and training required;
- (g) regulating the issue of licences;
- (h) prescribing what certificates of examination will be recognised by the Board as a substitute for the examinations of the Board;
- (i) prescribing what certificates, diplomas, degrees, licences and other titles will be recognised by the Board for purposes of exemption;
- (j) regulating the conduct of proceedings in connection with charges against Land Surveyors;
- (k) for the direction and guidance of Land Surveyors;
- (l) generally for carrying into effect the objects of this Ordinance.

(2) A regulation may impose a penalty not exceeding Twenty Pounds for any breach thereof.

Repeal

**22.** The enactments mentioned in the Schedule hereto are hereby repealed, but such repeal shall not affect any matters and things lawfully done thereunder.

SCHEDULE.

Enactment.	Extent of Repeal.
The East Africa Lands Survey Ordinance, 1901	The whole.
The Crown Lands Ordinance, 1915 ...	Section 158 (1), (i) and (iii).

FORM A.

Oath of Member of Land Surveyors' Board.

I, ..... do solemnly swear (or affirm, as the case may be) that I will faithfully discharge the duties of a member of the Land Surveyors' Board according to Law, without favour, affection, or partiality.

Subscribed and sworn to before me at..... this.....day of..... One thousand nine hundred and .....

FORM B.

Affidavit required under Sections 9 and 10.

I, ..... do solemnly swear that.....has been professionally and continuously employed with me as an Assistant in the Practice of Land Surveying for a period of.....years.....months from.....to.....and that he is fully competent to undertake surveys in accordance with the Survey Regulations.

The nature of his employment during the period specified is indicated hereunder.

SUMMARY.

In the field.....years.....months.

In the office.....years.....months.

Subscribed and sworn to before me at..... this.....day of..... On thousand nine hundred and .....

SCHEDULE.

FORM C.

Land Surveyor's Licence.

No.....

COLONY OF KENYA.

Land Surveyors' Board.

Constituted under

"The Land Surveyors Ordinance, 1923."

This is to certify that.....  
of.....having duly passed his  
Examination and satisfactorily proved his qualifications is hereby  
duly licenced and registered as a Land Surveyor under the  
provisions of "The Land Surveyors Ordinance, 1923".

Dated this.....day of.....

One thousand nine hundred and.....

President.

Secretary.

Office of the Land Surveyors' Board,  
Department of Lands,  
Nairobi.

FORM D.

Affidavit required under Section 10.

I, .....  
of.....do hereby solemnly  
swear that I am (1) a Graduate of the.....  
University and have taken a Degree in Engineering (2) am  
Corporate Member of the Institution of Civil Engineers, and am  
still of good standing and repute.

(The words which are irrelevant should be deleted.)

Subscribed and sworn to  
before me at..... }  
this.....day of..... }  
One thousand nine hundred and  
..... }

No. VI. *Mohammedan Marriage (Amendment)* 1923.

No. 6 OF 1923.

**An Ordinance to amend the Mohammedan Marriage, Divorce and Succession Ordinance, 1920.**

Title.

[27<sup>TH</sup> FEBRUARY, 1923.]

Date of commencement

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

Enactment

1. This Ordinance may be cited as "The Mohammedan Marriage, Divorce and Succession (Amendment) Ordinance, 1923," and shall be read as one with the Mohammedan Marriage, Divorce and Succession Ordinance, 1920, hereinafter referred to as the Principal Ordinance.

Short title.

2. Section 3 sub-section 2 of the Principal Ordinance is hereby amended by the deletion of the word "domiciled" where it last appears therein and by the substitution therefor of the word "resident."

Amendment of Section 3 Sub-section 2 of the Principal Ordinance.

No. VII. *Registration of Titles (Amendment)* 1923.

No. 7 OF 1923.

Title. **An Ordinance to amend The Registration of Titles Ordinance, 1919.**

Date of commencement [27TH FEBRUARY, 1923.]

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

Short title. **1.** This Ordinance may be cited as "The Registration of Titles (Amendment) Ordinance, 1923," and shall be read as one with the Registration of Titles Ordinance, 1919, (hereinafter referred to as "The Principal Ordinance,") and the Registration of Titles (Amendment) Ordinance, 1920.

Amendment of Section 1 of the Principal Ordinance. **2.** Section 1 of the Principal Ordinance is hereby amended by the insertion of the following sub-section after sub-section (2) thereof:—

"(3) The Governor may by order published in the Gazette apply this Ordinance to any area in the Colony and Protectorate."

Application of Part III of the Principal Ordinance to Coast District. **3.** Part III of the Principal Ordinance shall be deemed to have come into operation in the Coast District comprising the Provinces of Seyidie, Tanaland and Jubaland on the 1st day of November, 1920.

Amendment of Section 34 of the Principal Ordinance. **4.** Section 34 of the Principal Ordinance is hereby amended by the deletion of the words "may execute" and by the substitution thereof of the words "shall execute, in original only." The words "and such transfer, if it be endorsed on the instrument evidencing the title of any transferor, need not be issued in duplicate" are hereby repealed.

Amendment of Section 49 of the Principal Ordinance. **5.** At the end of Section 49 of the Principal Ordinance there shall be added the following provisoes:—

Provided that,

(1) A Power of Attorney executed in due and customary form and giving sufficient powers in the opinion of the Registrar shall, at his discretion, be registerable in like manner as though executed in the said Form M.

(2) A Power of Attorney registered before the date of this Ordinance in accordance with the provisions of the East Africa Registration Regulations, 1901, or the Crown Lands Ordinance, 1915, shall be deemed to be duly registered for the purposes of this Section provided that it shall have been so registered prior to any act thereunder being effected in respect to land registered under this Ordinance; but nothing in this Section contained shall make valid a power otherwise invalid, or any transaction under it, by reason of such action.

**No. VII. Registration of Titles (Amendment)****1923.**

**6.** The words "unless signed under any then outstanding registration abstract" in Section 50 of the Principal Ordinance are hereby repealed. At the end of the said Section there shall be added the following proviso:—

Amendment of  
Section 50 of  
the Principal  
Ordinance.

Provided that,

(1) A Revocation executed in due and customary form shall, at the discretion of the Registrar, be registerable in like manner as though executed in Form N.

(2) A Revocation of any Power of Attorney referred to in Section 49 (2) shall be registered in accordance with the provisions of the Ordinance under which such Power of Attorney is registered.

**7.** At the end of Section 57 of the Principal Ordinance there shall be added the following proviso:—

Amendment of  
Section 57 of  
the Principal  
Ordinance.

"Provided that the provisions of this Section shall not apply to any instrument executed by the Governor, or any duly registered company by means of its common seal affixed in the presence of the Secretary and two or more directors."

**8.** The words "and bounded as follows" where they appear in Schedule I, Forms B1 and B2, are hereby repealed.

Amendment of  
Schedule I  
forms B1 and  
B2.

## No. 8 OF 1923.

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

Date of commencement. [28TH FEBRUARY, 1923.]

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

## CHAPTER I.

## PRELIMINARY.

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

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

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

"Bills of Exchange." (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 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;

(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;

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

"Bill of  
Exchange  
payable on  
demand."

(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;

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

"Bill of  
Lading."

(5) " Bond " includes:—

"Bond"

(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;

(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;

"Chargeable."

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

"Cheque."

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

"Colony."

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

"Com-  
missioners."

- "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;
- "Lease." (16) "Lease" means a lease of immoveable property, and includes also:—  
 (a) a grant for a term of the right to use and enjoy any easement, profit à prendre, or incorporeal right, 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;
- "Marketable security." (17) "Marketable security" means a security of such a description as to be capable of being sold in any stock market in the Colony or in the United Kingdom;
- "Mortgage deed." (18) "Mortgage-deed" includes every instrument whereby, for the purpose of securing money advanced, or to be advanced, by way of loan, or an existing or future debt, or the performance of an engagement, one person transfers, or creates, to or in favour of another, a right over or in respect of specified property; and for the purpose of this Ordinance includes a "Charge" 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;

"Power-of-Attorney."

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

"Promissory note."

\*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.

"Com-  
missioners 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.

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:—

Instruments chargeable with duty.

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.

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.

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

(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.

Policies of sea-insurance.

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.

(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.

Power to compound duties.

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.

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

Duties, how to be paid.

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.

(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.

Provisional use of stamps previously useable

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

**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

Cancellation  
of adhesive  
stamps.

(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.

**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.

Instruments  
stamped with  
impressed  
stamps, how to  
be written.

**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:—

Only one  
instrument  
to be on same  
stamp.

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.

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

Instrument  
written  
contrary to  
Section 13 or  
14 deemed  
unstamped.

**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.

Denoting  
duty.

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

Instruments  
executed in  
the Colony.

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

Provided that 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.

Instruments  
executed out  
of the Colony.

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

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

Special  
provision for  
any particular  
class of  
instruments.

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

Bills, cheques  
and notes  
drawn out of  
the Colony.

**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:

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.

Conversion of  
amount  
expressed in  
foreign  
currencies.

**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.

Stock and  
marketable  
securities, how  
to be valued.

**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.

**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 consideration of debt, or subject to future payment, 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 indeter-  
minate.

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

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

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

Direction as to  
duty in case  
of certain  
conveyances.

(2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by 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.

Duties, by whom payable. **31.** In the absence of an agreement to the contrary, the 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.

**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.

Obligation to give receipt in certain cases.

(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.

**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.

Adjudication as to proper stamp.

(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.

Examination  
and impound-  
ing of  
instruments.

**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.

(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.

**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:

Instruments not duly stamped inadmissible in evidence, etc.

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.

Prosecution  
for offence  
against  
Stamp-law.

**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;

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 so  
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.

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

(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.

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

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.

**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. Recovery of duties and penalties.

#### CHAPTER V.

##### ALLOWANCES FOR STAMPS IN CERTAIN CASES.

**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:— Allowance for spoiled stamps

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Application for relief under Section 51 when to be made.

(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.

**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 in case of printed forms no longer required by corporations.

**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

Allowance for misused stamps.

(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.

Allowance on renewal of certain debentures.

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.

## 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.

**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.

Statement of case by other Courts to 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.

**64.** (1) Any person:—

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

(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:—

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

**68.** Any person who:—

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

(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.

Penalty for negotiating unstamped duplicate Bill of Exchange, etc.

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

**70.** Any person who:—

(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.

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

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

(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.

**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.

Books, etc., to be open to inspection.

**75.** The Governor - in - Council may make rules for regulating :—

Powers to make rules relating to sale of stamps

(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.

**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.

Power to make rules generally to carry out Ordinance.

**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.

Saving as to Court-fees.

**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.

Repeal.

## SCHEDULE.

## STAMP DUTY ON INSTRUMENTS.

(See Section 4).

<i>Description of Instrument.</i>	<i>Proper Stamp-duty</i>
<p>1. <b>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.</p>	Twenty cents.
<p>2. <b>Administration Bond.</b></p> <p>(a) where the amount does not exceed £100.</p> <p>(b) in any other case.</p>	<p>Twice the duty on a Mortgage (No. 38) for such amount.</p> <p>Ten shillings.</p>
<p>3. <b>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.</p>	£1.
<p>4. <b>Affidavit</b> including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing.</p>	Two shillings.
<p>EXEMPTIONS.</p>	
<p>(a) Affidavit or declaration in writing when made:—</p>	
<p>(i) for the immediate purpose of being filed or used in any Court or before the officer of any Court; or</p>	
<p>(Continued on next page.)</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;"><b>EXEMPTIONS.—Contd.</b></p> <p>(ii) for the sole purpose of enabling any person to receive any pension or charitable allowance.</p> <p>(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.</p>	
<p><b>5. Agreement or Memorandum of an Agreement:—</b></p> <p>(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.</p> <p>(b) if not otherwise provided for.</p>	<p>Twenty cents.</p> <p>One shilling.</p>
<p style="text-align: center;"><b>EXEMPTIONS.</b></p> <p>Agreement or memorandum of an agreement:—</p> <p>(a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under (No. 40);</p> <p>(b) made in the form of tenders to the Government for or relating to any loan;</p> <p>(c) being a contract of service attested in manner provided by the Master and Servants Ordinance, 1910, or any Ordinance amending or in substitution for the same;</p> <p>(d) Agreement made with the Uganda Railway Administration for conveyance of goods;</p> <p style="text-align: center;">(Continued on next page.)</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;"><b>EXEMPTIONS.—Contd.</b></p> <p>(e) such agreements made with the Uganda Railway Administration which purport to limit the responsibility of the Railway Administration as are in a form approved by the Governor-in-Council.</p> <p>(f) Agreement to lease. See Lease (No. 33).</p> <p>(g) Agreement to mortgage. See Mortgage (No. 38).</p> <p>(h) Agreement for partition. See Partition (No. 42).</p> <p>(i) Agreement for partnership. See Partnership (No. 43).</p>	
<p><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.</p>	<p>Thirty shillings.</p>
<p><b>7. Appraisalment or valuation</b> made otherwise than under an order of the Court in the course of a suit:—</p>	
<p>(a) where the amount does not exceed £100.</p>	<p>Twice the duty on a Mortgage (No. 38) for such amount.</p>
<p>(b) in any other case.</p>	<p>Ten shillings.</p>
<p style="text-align: center;"><b>EXEMPTIONS.</b></p> <p>(a) appraisalment or valuation made for the information of one party only, and not being in any manner obligatory between parties either by agreement or operation of law.</p> <p>(b) appraisalment of crops for the purpose of ascertaining the amount to be given to a landlord as rent.</p>	

<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 style="text-align: center;">EXEMPTION.</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>Ten shillings.</p>
<p><b>9. Articles of Association of a Company.</b></p> <p style="text-align: center;">EXEMPTION.</p> <p>Articles of any Association not formed for profit and registered under the law in force in the Colony relating to Companies.</p> <p>See also Memorandum of Association of a Company (No. 37).</p> <p><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>Fifty shillings.</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>(b) in any other case.</p>	<p>Twice the duty on a Mortgage (No.38) for such amount.</p> <p>Ten shillings.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<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>(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> <p>If the amount of the Bill or Note does not exceed £50 or one thousand shillings:—</p> <p>and for every further £50 or one thousand shillings or fractional part thereof:—</p> <p style="text-align: center;">EXEMPTION.</p> <p>Renewal or extension by endorsement or re-acceptance if such extension does not extend beyond the period covered by the duty paid and affixed.</p> <p>(c) Where payable at more than one year after date or sight.</p>	<p>Twenty cents.</p> <p>One shilling.</p> <p>One shilling.</p> <p>Twice the duty on a Mortgage (No. 38) for the same amount.</p>
<p><b>12. Bill of Lading</b> (including a through bill of lading).</p> <p style="text-align: center;">EXEMPTIONS.</p> <p>(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.</p> <p>(b) Bill of lading when executed out of the Colony and relating to property to be delivered in the Colony.</p>	<p>Fifty cents.</p> <p><i>N.B.</i>—If a bill of lading is drawn in parts, each one of the set must be stamped as an original.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>13. Bill of Sale.</b></p> <p>(1) Absolute.</p> <p>(2) By way of security.</p> <p>(3) By way of collateral security.</p>	<p>The same duty as a Conveyance (No. 22).</p> <p>The same duty as a Mortgage (No. 38).</p> <p>Two shillings.</p>
<p><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:—</p> <p>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).</p> <p style="text-align: center;"><b>EXEMPTIONS.</b></p> <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>Twice the duty on a Mortgage (No. 38).</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>	<p>The same duty as a Mortgage (No. 38) for the same amount.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<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> <p>(b) in any other case.</p> <p>See also Release (No. 52), Revocation of Settlement (No. 55<i>b</i>), Surrender of Lease (No. 58), Revocation of Trust (No. 61<i>b</i>).</p>	<p>The same duty as the original.</p> <p>Ten shillings.</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>	<p>The same duty as a Conveyance (No. 22) for a consideration equal to the amount of the purchase money only.</p>
<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> <p>See also Letter of Allotment of Shares (No. 34).</p>	<p>Twenty cents.</p>
<p><b>19. 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.</p>	<p>Two shillings.</p>
<p><b>20. Cheque</b> (as defined by Section 2 (7)).</p>	<p>Twenty cents.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>21. 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.</p>	£1.
<p><b>22 Conveyance</b> (as defined by Section 2 (10)) not being a Transfer charged or exempted under No. 59:—</p> <p style="padding-left: 40px;">Where the amount or value of the consideration for such conveyance as set forth therein does not exceed £5.</p> <p style="padding-left: 40px;">Where it exceeds £5 but does not exceed £10</p> <p style="padding-left: 80px;">£10                    „                    £20</p> <p style="padding-left: 80px;">„                    £20                    „                    £30</p> <p style="padding-left: 80px;">„                    £30                    „                    £40</p> <p style="padding-left: 80px;">„                    £40                    „                    £50</p> <p style="padding-left: 80px;">„                    £50                    „                    £60</p> <p style="padding-left: 80px;">„                    £60                    „                    £70</p> <p style="padding-left: 80px;">„                    £70                    „                    £80</p> <p style="padding-left: 80px;">„                    £80                    „                    £90</p> <p style="padding-left: 80px;">„                    £90                    „                    £100</p> <p>and for every £50, or part thereof, in excess of £100.</p> <p style="padding-left: 40px;"><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.</p> <p style="text-align: center;">(For Exemptions see next page.)</p>	<p>Two shillings.</p> <p>Four shillings.</p> <p>Eight shillings.</p> <p>Twelve shillings.</p> <p>Sixteen shillings.</p> <p>£1.</p> <p>Twenty-four shillings.</p> <p>Twenty-eight shillings.</p> <p>Thirty-two shillings.</p> <p>Thirty-six shillings.</p> <p>£2.</p> <p>£1.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;">EXEMPTIONS.</p> <p>(a) Certificate of Title exempted under Section 48 of the Land Titles Ordinance, 1908, or any Ordinance amending or in substitution for the same.</p> <p>(b) Conveyance of any property under the Administrator General's Ordinance, 1909, or any Ordinance amending or in substitution for the same to a trustee, heir or beneficiary, if falling under Article 59 (e).</p> <p><b>Co-partnership-Deed.</b> See Partnership (No. 43).</p>	
<p><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:—</p> <p>(i) if the original was not chargeable with duty or if the duty with which it was chargeable does not exceed two shillings;</p> <p>(ii) in any other case.</p>	<p>One shilling.</p> <p>Two shillings.</p>
<p style="text-align: center;">EXEMPTIONS.</p> <p>(a) Copy of any paper which a public officer is expressly required by law to make or furnish for record in any public office or for any public purpose.</p> <p>(b) Copy of, or extract from, any register relating to births, baptisms, marriages, divorces, deaths, or burials.</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>24. Counterpart or Duplicate</b> of any instrument chargeable with duty:—</p> <p>(a) if the duty with which the original instrument is chargeable does not exceed four shillings.</p> <p>(b) in any other case</p>	<p>The same duty as is payable on the original.</p> <p>Four shillings.</p>
<p><b>25. Customs Bond.</b></p> <p>(a) where the amount does not exceed £100.</p> <p>(b) in any other case</p>	<p>Twice the duty on a Mortgage (No 38) for the same amount.</p> <p>Ten shillings.</p>
<p><b>26. Debenture</b> (whether a mortgage debenture or not) being a marketable security,</p> <p>(a) If transferable by endorsement or by separate instrument of transfer.</p> <p>(b) If transferable by delivery.</p>	<p>The same duty as a Mortgage (No 38) for the same amount.</p> <p>The same duty as a Share Warrant (No. 56).</p>
<p><i>Explanation.</i>—The term debenture includes any interest coupons attached thereto, but the amount of such coupons shall not be included in estimating the duty.</p>	
<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>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<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>	Twenty cents.
<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>	Two shillings.
<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>	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property of greatest value.
<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>	The same duty as a Mortgage (No. 38) for a consideration equal to the amount of the further charge secured by such instrument.
<p><b>31. Gift</b>—Instrument of, not being a Settlement (No. 55) or Will or Transfer (No. 59).</p>	The same duty as a Conveyance (No. 22) for a consideration equal to the value of the property.
<p><b>Hiring Agreement</b> or agreement for service. See Agreement (No. 5).</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>32. Indemnity Bond.</b></p> <p style="text-align: center;">EXEMPTION.</p> <p>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.</p> <p><b>Inspectorship-Deed.</b> See Composition-Deed (No. 21).</p> <p><b>Insurance.</b> See Policy of Insurance (No. 44).</p>	<p>The same duty as a Security Bond (No. 54) for the same amount.</p>
<p><b>33. Lease, including an under-lease or sub-lease and any agreement to let or sub-let:—</b></p> <p>(a) where by such lease the rent is fixed and no premium is paid or delivered:—</p> <p>(i) where the lease purports to be for a term of less than one year;</p> <p>(ii) where the lease purports to be for a term of not less than one year but not more than three years;</p> <p>(iii) where the lease purports to be for a term in excess of three years;</p> <p>(iv) where the lease does not purport to be for any definite term;</p>	<p>Twice the duty on a Mortgage (No. 38) for the whole amount payable or deliverable under such lease.</p> <p>Twice the duty on a Mortgage (No. 38) for the amount or value of the average annual rent reserved.</p> <p>Half the duty on a Conveyance (No. 22) for a consideration equal to the amount or value of the average annual rent reserved.</p> <p>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.</p>

Description of Instrument.	Proper Stamp-duty.
(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.
(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. <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.	Three shillings.
<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.  See also Certificate or other Document (No. 18).	Twenty cents.
<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.	Twenty cents.
<b>Letter of Guarantee.</b> See Agreement (No. 5).	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>																				
<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>	<p>Thirty shillings.</p> <p>£4.</p>																				
<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>																					
<p><b>38. Mortgage-Deed.</b></p> <p>Not being a Security Bond (No. 54):—</p>																					
<p>(a) Where the amount secured exceeds:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; text-align: center;">£5</td> <td style="width: 50%; text-align: center;">£10</td> </tr> <tr> <td style="text-align: center;">£10</td> <td style="text-align: center;">£20</td> </tr> <tr> <td style="text-align: center;">£20</td> <td style="text-align: center;">£30</td> </tr> <tr> <td style="text-align: center;">£30</td> <td style="text-align: center;">£40</td> </tr> <tr> <td style="text-align: center;">£40</td> <td style="text-align: center;">£50</td> </tr> <tr> <td style="text-align: center;">£50</td> <td style="text-align: center;">£60</td> </tr> <tr> <td style="text-align: center;">£60</td> <td style="text-align: center;">£70</td> </tr> <tr> <td style="text-align: center;">£70</td> <td style="text-align: center;">£80</td> </tr> <tr> <td style="text-align: center;">£80</td> <td style="text-align: center;">£90</td> </tr> <tr> <td style="text-align: center;">£90</td> <td style="text-align: center;">£100</td> </tr> </table>	£5	£10	£10	£20	£20	£30	£30	£40	£40	£50	£50	£60	£60	£70	£70	£80	£80	£90	£90	£100	<p>but does not exceed:</p> <p>Fifty cents.</p> <p>One shilling.</p> <p>One shilling fifty cents.</p> <p>Two shillings.</p> <p>Two shillings fifty cents.</p> <p>Three shillings.</p> <p>Three shillings fifty cents.</p> <p>Four shillings.</p> <p>Four shillings fifty cents.</p> <p>Five shillings.</p>
£5	£10																				
£10	£20																				
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£60	£70																				
£70	£80																				
£80	£90																				
£90	£100																				
<p>and for every £50 or part thereof in excess of £100.</p>	<p>Two shillings fifty cents.</p>																				

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p>(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:—</p> <p>for every sum of £100 or part thereof secured.</p>	<p>Two shillings.</p>
<p>EXEMPTIONS.</p>	
<p>(a) Letter of hypothecation accompanying a Bill of Exchange.</p> <p>(b) Instrument of Pawn or Pledge of Goods, if unattested, and special contract Pawn Ticket exempted under the Pawnbrokers' Ordinance, 1913.</p> <p>(c) Memorandum of Deposit of Title Deeds merely stating the purpose for which they are deposited.</p>	
<p>39. <b>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.</p>	<p>Two shillings.</p>
<p>40. <b>Note or Memorandum</b>, sent by a Broker or Agent to his principal intimating the purchase or sale on account of such principal:—</p> <p>(a) of any goods of the amount or value of £2 or over;</p> <p>(b) of any stock or marketable security of the value of:—</p> <p>(i) Less than £150.</p> <p>(ii) £150 or upwards.</p>	<p>Twenty cents.</p> <p>Twenty cents.</p> <p>One shilling.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>41. Note of Protest by the Master of a Ship.</b></p> <p>See also Protest by the Master of a Ship (No. 48).</p> <p><b>Order for the Payment of Money.</b> See Bill of Exchange (No. 11).</p>	<p>One shilling.</p>
<p><b>42. Partition</b>—Instrument of (as defined by Section 2 (15)).</p> <p><i>N.B.</i>—The largest share remaining after the property is partitioned (or if there are two or more shares of equal value and not smaller than any of the other shares, then one of such equal shares) shall be deemed to be that from which the other shares are separated:</p> <p>Provided that: —</p> <p>(a) when an instrument of partition containing an agreement to divide property in severalty is executed and a partition is effected in pursuance of such agreement, the duty chargeable upon the instrument effecting such partition shall be reduced by the amount of duty paid in respect of the first instrument, but shall not be less than one shilling;</p> <p>(b) where a final order for effecting a partition passed by any Civil Court, or an award by an arbitrator directing a partition, is stamped with the stamp required for an instrument of partition and an instrument of partition in pursuance of such order or award is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid in respect of the first instrument but shall not be less than one shilling.</p>	<p>Half the duty on a Conveyance (No. 22) for the amount of the value of the separated share or shares of the property.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>43. Partnership:—</b></p> <p>A.—Instrument of:—</p> <p>(a) where the capital of the partnership does not exceed £50.</p> <p>(b) in any other case.</p> <p>B.—Dissolution of:—</p> <p><i>Explanation.</i>—This does not include an Assignment by a partner of his share and interest in the firm in consideration of a payment or his release from liabilities of the firm, or both, by his co-partners. This is dutiable as a Conveyance (No. 22).</p> <p><b>Pawn or Pledge:—</b></p> <p>See Mortgage (No. 38).</p>	<p>Five shillings.</p> <p>£1.</p> <p>Ten shillings.</p>
<p><b>44. Policy of Insurance:—</b></p> <p>A.—Sea Insurance (see Section 8):—</p> <p>(1) for or upon any voyage:—</p> <p>(i) where the premium or consideration does not exceed the rate of one-eighth per centum of the amount insured by the policy;</p> <p>(ii) in any other case, in respect of every full sum of £150 and also any fractional part of £150 insured by the policy;</p> <p>(2) for time:—</p> <p>In respect of every full sum of £100 and also any fractional part of £100 insured by the policy:—</p> <p>(i) where the insurance shall be made for any time not exceeding six months;</p> <p>(ii) where the insurance shall be made for any time exceeding six months and not exceeding twelve months.</p>	<p>Twenty cents.</p> <p>Twenty cents.</p> <p>Twenty cents</p> <p>Fifty cents.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p>B.—Fire Insurance :—</p> <p>(1) in respect of an original policy :—</p> <p>(i) when the sum insured does not exceed £500 ;</p> <p>(ii) in any other case ;</p> <p>(2) in respect of each receipt for any payment of a premium or any renewal of an original policy.</p>	<p>One shilling.</p> <p>Two shillings.</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>C.—Accident and Sickness Insurance :—</p> <p>(a) against railway accident, valid for a single journey only.</p> <p style="text-align: center;"><b>EXEMPTION.</b></p> <p>When issued to a passenger travelling by the third class on any railway.</p> <p>(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.</p>	<p>Twenty cents.</p> <p>Twenty cents.</p>
<p>D.—Life Insurance or other Insurance not specifically provided for (except such a Re-Insurance as is described in Division E. of this Article) :—</p> <p>For every sum insured not exceeding £100 and also for every £100 or part thereof insured in excess of £100.</p>	<p>Fifty cents.</p>
<p>E.—Re-Insurance by an Insurance Company, which has granted a policy of sea-insurance or a policy of fire-insurance, with another company by way of indemnity or guarantee against the payment on the original insurance of a certain part of the sum insured thereby.</p>	<p>One quarter of the duty payable in respect of the original insurance but not less than twenty cents nor more than two shillings.</p>

(Continued on next page.)

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;"><b>EXEMPTIONS.—Contd.</b></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 style="text-align: center;"><b>GENERAL EXEMPTION.</b></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 style="text-align: center;">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><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>(b) when authorising one person or more to act in a single transaction other than the case mentioned in clause (a);</p> <p>(c) when authorising not more than five persons to act jointly and severally in more than one transaction or generally;</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 style="text-align: center;">One shilling.</p> <p style="text-align: center;">Two shillings.</p> <p style="text-align: center;">Ten shillings.</p> <p style="text-align: center;">£1.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p>(e) when given for valuable consideration and authorising the attorney to sell any immoveable property;</p> <p>(f) in any other case;</p> <p>(g) Revocation of,</p> <p style="text-align: center;"><b>EXEMPTIONS.</b></p> <p>(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.</p> <p>(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> <p><i>Explanation.</i>—For the purposes of this Article more persons than one when belonging to the same firm shall be deemed to be one person.</p>	<p>The same duty as a Conveyance (No. 22) for the amount of the consideration.</p> <p>Two shillings for each person authorised.</p> <p>One shilling.</p>
<p><b>46. Promissory Note</b> (as defined by Section 2 (23)).</p> <p><b>47. 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.</p>	<p>The same duty as a Bill of Exchange (No. 11) according as it is payable on demand or payable otherwise than on demand, as the case may be.</p> <p>Two shillings.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>48. 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.</p> <p>See also Note of Protest by the Master of a Ship (No. 41).</p>	Two shillings.
<p><b>49. 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.</p>	Twenty certs.
<p><b>50. Receipt</b> (as defined by Section 2 (24)) for any money or other property of the amount or value of £2 or over.</p>	Ten cents.
<p style="text-align: center;"><b>EXEMPTIONS.</b></p> <p>Receipts :—</p> <p>(a) endorsed on or contained in any instrument duly stamped, or exempted under the proviso to Section 4 (instruments executed on behalf of the Government) acknowledging the receipt of the consideration-money therein expressed, or the receipt of any principal-money, interest or annuity or other periodical payment thereby secured;</p> <p style="text-align: center;">(Continued overleaf.)</p>	

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;"><b>EXEMPTIONS.—Contd.</b></p> <p>(b) for any payment of money without consideration;</p> <p>(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;</p> <p>(d) given for money or securities for money deposited in the hands of any banker, to be accounted for;</p> <p><i>Provided</i> that the same is not expressed to be received of, or by, the hands of any other than the person to whom the same is to be accounted for;</p> <p><i>Provided</i> also that this exemption shall not extend to a receipt or acknowledgment for any sum paid or deposited for or upon a letter of allotment of a share, or in respect of a call upon any scrip or share of, or in, any incorporated company or other body corporate or such proposed or intended company or body or in respect of a debenture being a marketable security.</p> <p>(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;</p> <p>(f) given by the Uganda Railway Administration for fares for conveyance of passengers or goods or both or animals, and to the said Administration for refunds of overcharges made in respect of such fares.</p> <p>See also Policy of Insurance (No. 44—B., (2)).</p>	

<i>Description of Instrument.</i>	<i>Proper 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><b>Thirty shillings.</b></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>(a) if the amount or value of the claim does not exceed £100;</p> <p>(b) in any other case.</p>	<p>Half the duty on a Conveyance (No. 22) for such amount or value.</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>(a) when the amount secured does not exceed £100;</p> <p>(b) in any other case.</p> <p>(For Exemptions see overleaf.)</p>	<p>Twice the duty on a Mortgage (No. 38) for the amount secured.</p> <p>Ten shillings.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;">EXEMPTIONS.</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> <p><b>55. Settlement:—</b></p> <p>A.—Instrument of, (including a deed of dower).</p> <p><i>Provided</i> that where an agreement to settle is stamped with the stamp required for an instrument of settlement, and an instrument of settlement in pursuance of such agreement is subsequently executed, the duty on such instrument shall be reduced by the amount of the duty paid on such agreement but shall not be less than one shilling.</p> <p style="text-align: center;">EXEMPTION.</p> <p>Deed of dower executed on the occasion of a marriage between Muhammedans.</p> <p>B.—Revocation of—</p> <p>See also Trust (No. 61).</p>	<p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property settled.</p> <p>Half the duty on a Conveyance (No. 22) for a sum equal to the amount or value of the property concerned but not exceeding £1.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p><b>56. Share Warrants</b> to bearer issued under the law in force in the Colony relating to Companies.</p> <p style="text-align: center;">EXEMPTION.</p> <p>Share warrant when issued by a company under the law in force in the Colony relating to Companies, to have effect only upon payment, as a composition for that duty of:—</p> <p>(a) Three-quarters per centum of the whole subscribed capital of the company, or</p> <p>(b) if any company which has paid the said duty or composition in full, subsequently issues 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>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>57. Shipping Order</b> for or relating to the conveyance of goods on board of any vessel.</p>	<p><b>Twenty cents.</b></p>
<p><b>58. Surrender of Lease:—</b></p> <p>(1) Without consideration:—</p> <p>(a) when the duty with which the lease is chargeable does not exceed £1;</p> <p>(b) in any other case.</p> <p>(2) With consideration.</p> <p style="text-align: center;">(For Exemption see overleaf.)</p>	<p>The duty with which such lease is chargeable.</p> <p>£1.</p> <p>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.</p>

<i>Description of Instrument.</i>	<i>Proper Stamp-duty.</i>
<p style="text-align: center;">EXEMPTION.</p> <p>Surrender of lease, when such lease is exempted from duty.</p> <p><b>Temporary Occupation Licence.</b> See Lease (No. 33).</p> <p><b>59. Transfer</b> (whether with or without consideration):—</p> <p>(a) of shares in an incorporated company or other body corporate;</p> <p>(b) of debentures, being marketable securities, whether the debenture is liable to duty or not;</p> <p>(c) of any interest secured by a bond, mortgage-deed or policy of insurance:—</p> <p>(i) if the duty on such bond, mortgage-deed or policy does not exceed ten shillings;</p> <p>(ii) in any other case.</p> <p>(d) of any trust-property from one trustee to another trustee or from a trustee to a beneficiary.</p> <p>(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.</p>	<p>The same duty as a Mortgage (No. 38) on the amount or value of the consideration.</p> <p>The same duty as a Mortgage (No. 38) on the amount or value of the consideration.</p> <p>The duty with which such Bond, Mortgage Deed or Policy of Insurance is chargeable.</p> <p>Ten shillings.</p> <p>Ten shillings.</p> <p>Ten shillings.</p>
<p style="text-align: center;">EXEMPTIONS.</p> <p>Transfers by endorsement:—</p> <p>(i) of a bill of exchange, cheque or promissory note;</p> <p>(ii) of a bill of lading, delivery order, warrant for goods, or other mercantile document of title to goods;</p> <p>(iii) of a policy of insurance.</p>	

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

No. 9 OF 1923.

An Ordinance to apply a Sum of  
Money for the Service of the Year  
ending the 31st day of December,  
1923.

[23RD MARCH, 1923.]

- BE it enacted by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof:—
1. This Ordinance may be cited as "The Appropriation Ordinance, 1922."
2. The Public Revenue for the year 1923, and other funds of the Colony and Protectorate of Kenya, are hereby charged towards the service of the year ending the thirty-first day of December one thousand nine hundred and twenty-three, with a sum of one million, seven hundred and fifty-seven thousand, and twenty-eight pounds.
3. The money granted by this Ordinance shall be applied to the purposes and services expressed in the Schedule annexed hereto.
4. The Treasurer of the Colony and Protectorate of Kenya is hereby authorised and required from time to time, upon the warrant or order of the Governor to pay out of the Revenue and other funds of the Colony and Protectorate of Kenya, for the several services specified in the Schedule, the said sum of one million, seven hundred and fifty-seven thousand, and twenty-eight pounds which will come in course of payment during the year ending on the thirty-first day of December, one thousand nine hundred and twenty-three.

## SCHEDULE.

DIVISION.		AMOUNT.
HEAD.		£
I.	Public Debt Funded ... ..	300,000
II.	Rent and Interest to H. H. the Sultan of Zanzibar ... ..	17,000
III.	Pensions and Gratuities ... ..	51,510
IV.	His Excellency the Governor ... ..	12,816
V.	Secretariat ... ..	13,901
VI.	"Official Gazette" and Printing ... ..	17,597
	Carried forward ... ..	412,824

## SCHEDULE.—Contd.

DIVISION.		AMOUNT.
		£
HEAD.	Brought forward ...	412,824
VII.	Administration ...	247,647
VIII.	Treasury ...	18,199
IX.	Customs Department ...	36,448
X.	Port and Marine ...	14,394
XI.	Audit Department ...	8,283
XII.	Legal Departments ...	33,879
XIII.	Police ...	110,274
XIV.	Prisons ...	40,634
XV.	Medical Departments ...	126,243
XVI.	Chemical Research Department ...	4,694
XVII.	Education ...	52,993
XVIII.	Military ...	180,772
XIX.	Post Office and Telegraphs ...	138,711
XX.	Agricultural Department ...	84,522
XXI.	Forest Department ...	28,220
XXII.	Game Department ...	3,860
XXIII.	Land Department ...	33,870
XXIV.	Publicity Department ...	7,070
XXV.	Miscellaneous Services ...	8,860
XXVI.	Interest ...	...
XXVII.	Public Works Department ...	41,261
XXVIII.	Public Works Recurrent ...	90,083
EXTRAORDINARY.		
XXIX.	Public Works ...	18,420
XXX.	Administration ...	7,000
XXXI.	Port and Marine ...	260
XXXII.	Medical Department ...	3,934
XXXIII.	Education ...	...
XXXIV.	Military ...	998
XXXV.	Post Office and Telegraphs ...	1,675
XXXVI.	Publicity Department ...	1,090
Total £		1,757,028

No. 10 OF 1923.

**An Ordinance to supply a further sum of Money** Title.  
**for the Service of a period from January 1st,**  
**1923, to 31st December, 1923.**

[23RD MARCH, 1923.] Date of commencement

BE, it enacted by the Governor of the Colony of Kenya, with Enactment  
the advice and consent of the Legislative Council thereof:—

1. This Ordinance may be cited as "The Supplementary Short title.  
Appropriation (Railway) Ordinance, 1922."

2. The public revenue for the above period and other funds Public revenue charged.  
of the Colony and Protectorate of Kenya are hereby charged  
towards the service of the period of twelve months ending  
the thirty-first day of December, one thousand nine hundred  
and twenty-three with a further sum of one million, and  
eighty-four thousand and one pounds in addition to the sums  
provided by the Appropriation Ordinance, 1922.

3. The money granted by this Ordinance shall be applied Application of money granted.  
to the purposes and services expressed in the Schedule annexed  
hereto.

4. The Treasurer of the Colony and Protectorate of Kenya Treasurer's authority for payment.  
is hereby authorised and required, from time to time, upon  
warrant or order of the Governor, to pay out of the Revenue and  
other funds of the Colony and Protectorate, for the several  
services specified in the Schedule, the said sum of one million and  
eighty-four thousand and one pounds which will come in course  
of payment during the period of twelve months ending on the  
thirty-first day of December, one thousand nine hundred and  
twenty-three.

SCHEDULE.

<i>Heads of Expenditure.</i>	<i>Amount.</i>
	£
Railway Department ... ..	1,067,024
Loss on Busoga and Port Bell—Kampala Railways to be met from Revenue of the Uganda Railway ... ..	16,977
<b>Total</b> ...	<b>£1,084,001</b>

No. XI. *Alienation of Immovable Property Restriction* 1923.

NO. 11 OF 1923.

Title.	<b>An Ordinance to Impose Temporary Restrictions on Former Enemy Aliens acquiring Interests in Land.</b>
Date of commencement.	[25TH MAY, 1923.]
Enactment.	ENACTED by the Acting Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
Short title.	1. This Ordinance may be cited as "The Alienation of Immovable Property Restriction Ordinance, 1923."
Interpretation.	2. In this Ordinance the expression "Former Enemy Alien" means an alien who is a subject or citizen of the German Empire or any component State thereof, or of Austria, Hungary, Bulgaria, or Turkey, or who, having at any time been such subject or citizen, has not changed his allegiance as a result of the recognition of new States or territorial re-arrangements, or been naturalised in any other Foreign State or in any British Possession in accordance with the laws thereof and when actually resident therein, and does not retain according to the law of his state of origin the nationality of that State. The expression "Colony" means the Colony and Protectorate of Kenya.
Restriction on alienation of immovable property.	3. No person shall without the consent of the Governor-in-Council sell, lease, sub-lease, assign, mortgage or otherwise by any means whatsoever, whether of a like kind to the foregoing or not, alienate, encumber, charge or part with the possession of any immovable property or of any right, title or interest, whether vested or contingent, to, in or over immovable property to any former enemy alien.
Uncompleted and unregistered contracts.	4. Any agreement or contract for any of the purposes prohibited by the foregoing section which is not completed and registered before the enactment of this Ordinance shall be deemed void, unless such agreement or contract has received the consent of the Governor-in-Council.
Registration.	5. No person shall register or cause to be registered any document relating to any transaction prohibited by Section 3 of this Ordinance or deemed to be void under the preceding Section under any law for the time being in force relating to the registration of documents relating to land.
Penalties.	6. Any person who contravenes any of the provisions of this Ordinance or attempts or abets the contravention of any of such provisions shall be guilty of an offence and shall on conviction be liable to a fine not exceeding £5,000, or to imprisonment of either kind for a term not exceeding three years or to both. If the offence be committed by a Company then every director, manager, secretary or officer of the Company who is knowingly a party to the offence shall on conviction be liable to the like fine or imprisonment or to both such fine and imprisonment.
Duration of Ordinance.	7. This Ordinance shall remain in force till the 31st day of December, 1923.

No. 12 OF 1923.

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

[31ST MAY, 1923.]

Date of commencement.

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

Enactment.

1. This Ordinance may be cited as "The Land (Perpetual Succession) Ordinance, 1923." Short title.

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.

Upon application of trustees Governor-in-Council may grant certificate of registration as a corporate body.

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.

Estate to vest in body corporate.

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.

Particulars respecting application.

Nomination of trustees, and filling up vacancies.

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 additions.

Certificate to be evidence of compliance with

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 and documents 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.

**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. Common seal.

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

#### 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 additions 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.

**No. XIII. Identification of Prisoners (Amendment) 1923.**

No. 13 OF 1923.

**Title. An Ordinance to amend the East Africa Identification of Prisoners Ordinance, 1908.**

**Date of commencement.** [31ST MAY, 1923.]

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

**Short title.** 1. This Ordinance may be cited as "The Identification of Prisoners (Amendment) Ordinance, 1923," and shall be read as one with "The East Africa Identification of Prisoners Ordinance, 1908" (hereinafter referred to as "the Principal Ordinance").

**Amendment of Section 2 of Principal Ordinance** 2. Section 2 of the Principal Ordinance is hereby amended by deleting the words "European Police Officer or other Police Officer not below the rank of Sub-Inspector" and by substituting therefor the words "Police Officer," and by the addition of the following proviso at the end of the said Section:—"Provided that if the finger-prints are taken by any Police Officer below the rank of Assistant Sub-Inspector such finger-prints shall be taken in the presence of a Magistrate or Justice of the Peace."

No. 14 OF 1923.

**An Ordinance to amend the Companies Ordinance, 1921.** Title.

[20TH JUNE, 1923.]

Date of commencement.

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

Enactment.

1. This Ordinance may be cited as "The Companies Amendment Ordinance, 1923," and shall be read as one with the Companies Ordinance, 1921, hereinafter referred to as "the Principal Ordinance".

Short title.

2. Where in the Principal Ordinance any reference is made to any number of florins there shall be substituted therefor twice the number of shillings.

Conversion of florins to shillings.

3. Where in the Principal Ordinance any reference is made to any number of cents of a florin there shall be substituted therefor twice the number of cents of a shilling.

Conversion of cents of a florin to shilling cents.

4. Section 101 of the Principal Ordinance shall be and is hereby amended as follows:—

Amendment of Section 101 of the Principal Ordinance.

The figure "(7)" in sub-section (9) of the said section shall be deleted and the figure "(8)" shall be substituted therefor.

5. Section 104 of the Principal Ordinance shall be and is hereby amended as follows:—

Amendment of Section 104 (1) of the Principal Ordinance.

The words "one month" in sub-section (1) of the said Section shall be deleted and the words "sixty days" shall be substituted therefor.

6. Section 109 of the Principal Ordinance shall be and is hereby amended as follows:—

Amendment of Section 109 of the Principal Ordinance.

The words "twenty-one days" wherever they appear in the said Section shall be deleted and the words "sixty days" shall be substituted therefor.

7. Section 144 of the Principal Ordinance shall be and is hereby amended by the repeal of sub-sections (1) and (2) thereof, and all Rules made and certificates granted thereunder are hereby cancelled.

Amendment of Section 144 of the Principal Ordinance.

8. Section 146 of the Principal Ordinance shall be and is hereby amended as follows:—

Amendment of Section 146 of the Principal Ordinance.

After the word "company" in sub-section (2) of the said section there shall be added a comma, and the words "nor to a company".

## No. XIV.

## Companies (Amendment)

1923.

Amendment of Section 234 (1) of the Principal Ordinance.

**9. Section 234. (1) of the Principal Ordinance shall be and is hereby amended as follows:—**

After the words "supervision of" in Section 234 (1) there shall be added the words "the Court, and with the sanction of".

Amendment of Section 259 (1) of the Principal Ordinance.

**10. Section 259 (1) of the Principal Ordinance shall be and is hereby amended by the deletion of the figure and letters "3rd" and by the substitution therefor of the figures and letters "15th".**

Amendment of Section 266 (iii) (b) of the Principal Ordinance.

**11. Section 266. (iii) (b) of the Principal Ordinance shall be and is hereby amended by the deletion of the word "upon" and by the substitution therefor of the word "up".**

Amendment of Section 267 (1) of the Principal Ordinance.

**12. Section 267. (1) of the Principal Ordinance shall be and is hereby amended by the addition of the letter "s" to the word "article".**

Amendment of Section 270 of the Principal Ordinance.

**13. Section 270 of the Principal Ordinance shall be and is hereby amended by the deletion of the word "or" where it first appears in the said Section and by the substitution therefor of the words "nor a company registered."**

Amendment of Section 281 of the Principal Ordinance.

**14. (1) Section 281 (1) of the Principal Ordinance shall be and is hereby amended as follows:—**

By the deletion of the word "before" where it first occurs, and by the substitution therefor of the words "between the twenty-seventh day of May, 1918, and".

Repeal of Section 281 (2) of the Principal Ordinance.

**(2) Section 281. (2) of the Principal Ordinance shall be and is hereby repealed.**

Court may grant relief for not filing contract under Section 28 of the Indian Companies Act, 1882, where shares issued not for cash.

**15. (1) Whenever, before the commencement of the Principal Ordinance, any shares in the capital of any company under the Indian Companies Act, 1882, credited as fully or partly paid up shall have been issued for a consideration other than cash, and at or before the issue of such shares no contract or no sufficient contract was filed with the Registrar of Joint Stock Companies, in compliance with Section 28 of the said Act, the company or any person interested in such shares or any of them may apply to the Court for relief, and the Court, if satisfied that the omission to file a contract or sufficient contract was accidental or due to inadvertence, or that for any reason it is just and equitable to grant relief, may make an order for the filing with the Registrar of a sufficient contract in writing, and directing that on such contract being filed within a specified period it shall, in relation to such shares, operate as if it had been duly filed with the Registrar aforesaid before the issue of such shares.**

(2) Any such application may be made in the manner in which an application to rectify the register of members may be made under Section 38 of the Principal Ordinance, and either before or after an order has been made or an effective resolution

has been passed for the winding up of such company, and either before or after the commencement of any proceedings for enforcing the liability on such shares consequent on the omission aforesaid, and any such application shall, if not made by the company, be served on the company.

(3) Any such order may be made on such terms and conditions as the Court may think fit, and the Court may make such order as to costs as it deems proper, and may direct that an office copy of the order shall be filed with the Registrar aforesaid, and the order shall in all respects have full effect.

(4) Where the Court in any such case is satisfied that the filing of the requisite contract would cause delay or inconvenience, or is impracticable, it may, in lieu thereof, direct the filing of a memorandum in writing, in a form approved by the Court, specifying the consideration for which the shares were issued, and may direct that on such memorandum being filed within a specified period it shall in relation to such shares operate as if it were a sufficient contract in writing within the meaning of Section 28 of the said Act, and had been duly filed with the Registrar aforesaid before the issue of such shares. The memorandum shall before the filing thereof be stamped with the same amount of stamp duty as would be chargeable upon the requisite contract unless the contract has been produced to the Registrar duly stamped, or unless the Registrar is otherwise satisfied that the contract was duly stamped.

(5) No proceedings under Section 28 of the said Act shall be commenced after the commencement of this Ordinance.

**16.** The jurisdiction given to the Court by the last preceding section is not by implication to curtail or derogate from its jurisdiction to grant relief in any such case under Section 38 of the Principal Ordinance, or otherwise. Jurisdiction cumulative.

**17.** Regulations 1 and 2 of the First Schedule, Table A, of the Principal Ordinance shall be and are hereby amended by the deletion of the figures "1918" where they occur and by the substitution thereof of the figures "1921". Amendment of Regulations 1 and 2, First Schedule, Table A.

No. 15 OF 1923.

Title. **An Ordinance to provide for the Manufacture of Beer.**

Date of commencement. [20TH JUNE, 1923.]

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

Short title. **1.** This Ordinance may be cited as the Beer Ordinance, 1923.

Definitions. **2.** In this Ordinance and in any rules or regulations made under this Ordinance unless the context otherwise requires.

“Colony” means the Colony and Protectorate of Kenya.

“Commissioner” means the Officer appointed by the Governor to administer this Ordinance.

“Officer” means an Officer appointed by the Commissioner to carry out the provisions of this Ordinance.

“Licence” means a licence in the form prescribed granted by the Commissioner and “Licencee” means a person holding a licence so granted for the purpose of his business.

“Licensed premises” means any building or place used by a person to whom a licence is granted under this Ordinance and includes all buildings or places owned or occupied by or on behalf of or for the use of such person.

“Beer” includes ale, porter, and any other description of beer and any liquor which is made or sold as a description of beer or as a substitute for beer and which on analysis of a sample thereof at any time is found to contain more than 2% of proof spirit.

“Brewer” means a brewer of beer.

“Sugar” means any saccharine substance, extract or syrup and includes any material capable of being used in brewing except malt or corn. Rice and flaked maize and any other description of corn prepared in a manner similar to flaked maize are for the purpose of the charge of duty upon beer brewed to be considered as coming within the meaning of the definition of “Sugar.”

A degree of gravity shall be taken as equal to the one thousandth part of the gravity of distilled water at 60 degrees of Fahrenheit's thermometer.

3. (1) On and after a date to be fixed by the Governor-in-Council by proclamation in the Official Gazette there shall be paid the following duties of excise on licences to be taken out annually by brewers in the Colony; that is to say

On a licence to be taken out by a brewer in respect of  
each set of premises ... .. S. 20

(2) Every such licence shall be in such form as the Commissioner shall direct, shall whenever issued be granted only on payment in full of the duties respectively and shall expire on the 31st day of December in each year.

(3) If any person shall brew beer without having in force a proper licence under this Ordinance, he shall on conviction be liable to a fine not exceeding one hundred pounds, and all worts, beer, and vessels, utensils, and materials for brewing in his possession shall be forfeited.

4. On and after a date to be fixed hereafter by the Governor-in-Council by proclamation in the Official Gazette there shall be charged, collected and levied in respect of beer brewed in the Colony a duty calculated according to the specific gravity of the worts thereof, that is to say

Upon every thirty-six gallons of wort of a specific gravity of one thousand and fifty-five degrees the duty of 20 shillings and so in proportion for any difference in quantity or gravity.

5. The expression "bushel of malt" shall be equivalent to any quantity of malt, corn, sugar, or other material whether of a similar kind, an extract thereof or otherwise, as may be so declared by the Governor-in-Council by rule in that behalf.

6. (1) Every brewer shall be deemed to have brewed thirty-six gallons of worts of a specific gravity of 1055 degrees for every two bushels of malt entered or used by him in brewing.

(2) The duty on beer shall be charged in respect of every thirty-six gallons of worts produced of the gravity or original gravity of 1055 degrees and so in proportion for any difference in quantity or gravity as entered in the book by the brewer or as ascertained by the officer, whichever is the higher.

(a) If the amount of worts deemed to have been brewed by relation to materials exceeds in quantity and gravity by more than four per centum the worts produced from such materials, the duty shall be charged in respect of the excess over and above the four per centum.

(b) In respect of such accidental loss and waste as arises in the brewing of beer, a deduction of ten per centum shall be made from the quantity of worts produced.

(3) Where the materials used in brewing by a brewer are proved to the satisfaction of the Commissioner to be of such a description or nature that some deduction from the quantity chargeable by relation to materials should be made, he shall make such a deduction from that quantity as shall, in his opinion, afford just relief to the brewer.

Mode of  
ascertaining  
gravity and  
quantity.

7. (1) An approved saccharometer and tables shall be used to ascertain the quantity by relation to gravity of all worts; and, in calculating the gravity, a degree of gravity shall be taken as equal to one-thousandth part of the gravity of distilled water at sixty degrees Fahrenheit.

(2) The quantity and gravity so ascertained shall be deemed to be the true quantity and gravity of such worts.

Mode of  
ascertaining  
original  
gravity.

8. When fermentation has commenced in any works so that the original gravity cannot be ascertained by the saccharometer, such gravity may be determined in the following manner:—

(1) A sample is to be taken from any part of such worts and a definite quantity thereof by measure at the temperature of sixty degrees Fahrenheit shall be distilled:

(2) The distillate and residue shall each be made up with distilled water to the original measure of the quantity before distillation, and the gravity of each shall be ascertained:

(3) The number of degrees by which the gravity of the distillate is less than the gravity of distilled water shall be deemed the spirit indication of the distillate:

(4) The degrees of original gravity standing opposite to such spirit indication in the Table in the first Schedule to this Ordinance added to the specific gravity of the residue shall be deemed to be the original gravity of the worts.

Payment of  
duty.

9. The duty on beer shall become due immediately on the same being charged by the officer but the Commissioner may cause the charge to be made up at the close of each month in respect of all the brewings during that month, and, in that case, the aggregate of the amounts of worts deemed to be brewed by relation to materials, and the aggregate of the amounts of worts produced, shall be treated as worts deemed to be brewed or produced in one brewing, and the Commissioner may, if he thinks fit, defer the payment of the duty upon such terms as may be prescribed: Provided that the time for payment shall not be later than the fifteenth day of the month succeeding the month in which the duty was charged.

Power to  
distrain for  
duties in  
arrear.

10. (1) If any duty payable by a brewer remains unpaid after the time within which it is payable the Commissioner may, by warrant signed by him, empower any person to distrain all beer, malt, or other materials for brewing, vessels, and utensils belonging to the brewer, or in any premises in the use or possession of the brewer or of any person on his behalf or in trust for him, and to sell the same by public auction, giving six days' previous notice of the sale.

(2) The proceeds of sale shall be applied in or towards payment of the costs and expenses of the distress and sale, and in or towards payment of the duties due from the brewer, and the surplus, if any, shall be paid to the brewer.

(3) In the event of any beer, malt, or other materials being so distrained, the brewer may, at any time before the day appointed for the sale, remove the whole or any part thereof on paying to the Commissioner, in or towards payment of the duty, the true value of the beer, malt, or other materials.

11. When any materials upon which a charge of duty has been made, or any worts or beer, shall be destroyed by accidental fire or other unavoidable cause, while the same are on the entered premises of a brewer, the Commissioner shall, on proof of such loss to his satisfaction, remit or repay the duty charged or paid.

Loss by fire,  
etc.

12. A book in the prescribed form shall be delivered by an officer to every brewer and the following provisions shall have effect in relation to the book, and to the entries to be made therein:—

A brewing  
book to be  
delivered to  
brewers and  
provisions to  
be observed  
in relation  
thereto.

(1) The brewer shall keep the book in some part of his entered premises at all times ready for the inspection of the officers, and shall permit any officer at any time to inspect the same and make extracts therefrom.

(2) The brewer shall enter separately in the book the quantity of malt, corn, and sugar which he intends to use in his next brewing, and also the day and hour when such next brewing is intended to take place.

(3) The brewer shall make such entry, so far as respects the day and hour of brewing, twenty-four hours at the least before he shall begin to mash any malt or corn, or dissolve any sugar, and so far as respects the quantity of malt, corn, and sugar, two hours at the least before the hour entered for brewing.

(4) The brewer shall, two hours at the least before the hour entered for brewing, enter the time when all the worts will be drawn off the grains in the mash tun.

(5) The brewer shall, within one hour of the worts being collected, or, if the worts be not collected before nine in the afternoon, before nine in the forenoon of the following day, enter the particulars of the quantity and gravity of the worts produced from each brewing, and also the description and number of the vessel or vessels into which the worts have been conveyed.

(6) When fermentation shall have commenced in any worts before the brewer shall have entered the quantity and gravity thereof in the book provided for that purpose the true original gravity of such worts before fermentation shall be entered by the brewer.

(7) The brewer shall, at the time of making any entry, insert the date when the entry is made.

(8) The brewer shall not cancel, obliterate, or alter any entry in the book, or make therein any entry which is untrue in any particular.

(9) The brewer shall, if so required by the Commissioner, send notice in writing containing the prescribed particulars to the proper officer forty-eight hours before his next brewing is intended to take place.

For any contravention of this section the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

Marking of  
vessels and  
rooms and  
positions of  
vessels

**13.** (1) Every brewer must cause to be legibly painted with oil colour, and keep so painted, on some conspicuous part of every mash tun, underback, wort receiver, copper, heating tank, cooler, and collecting and fermenting vessel, intended to be used by him in his business, and of the outside of the door of every room and place wherein any part of his business is to be carried on, the name of the vessel, room, or place, according to the purpose for which it is intended.

(2) When more than one vessel, room or place is used for the same purpose, all such vessels, rooms, or places must be marked by progressive numbers.

(3) All mash tuns, underbacks, wort receivers, coppers, heating tanks, coolers, and collecting and fermenting vessels, shall be so placed and fixed as to admit of the contents being accurately ascertained by gauge or measure, and shall not be altered in shape, position, or capacity without two days' previous notice in writing to the proper officer.

(4) For any contravention of this section the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

Entry of  
premises.

**14.** (1) Every brewer must, before he begins to brew, make entry in the prescribed form of all premises, rooms, places, and vessels intended to be used by him for his business, specifying the purpose for which each room, place, and vessel is to be used, and the mark by which it is distinguished.

(2) The brewer must sign the entry, and deliver it to the proper officer.

Sugar store to  
be entered by  
brewer and  
accounts of  
sugar to be  
kept.

**15.** (1) Every brewer who shall use any description of sugar, whether cane sugar, saccharum, glucose, or other saccharine substance, or extract, or syrup (hereinafter referred to as "sugar") in the brewing of beer must, before he begins to store or use the same, make entry of a room on his premises (hereinafter called a sugar store) for the purpose of storing the same.

(2) The brewer shall not receive any sugar unless the same is accompanied by an invoice from the seller thereof showing the marks on each package and the particulars of the description, and weight, or quantity of the contents.

(3) All sugar received shall be immediately deposited in the sugar store, and shall not be removed therefrom except for the purpose of being used in brewing in accordance with an entry in the book (hereinafter called the brewing book) delivered and kept under section 12 of this Ordinance.

(4) Accounts may be taken, as the Commissioner may direct, of every description of sugar received by a brewer, and any brewer to whom the said Commissioner shall give notice in writing that such accounts will be taken, is hereby required to deliver to the proper officer the particulars of all sugar of each and every description in his possession and invoice relating thereto, and such brewer shall thereafter deliver to the officer all invoices relating to sugar of every description subsequently received.

(5) The officer shall keep an account of sugar of each and every description received by the brewer, and shall debit the brewer with the quantities specified in the invoices produced to him, and credit the brewer with the quantities entered in the brewing book as having been used in brewing.

(6) If on taking account of the stock at any time, the quantity of any description of sugar in the possession of the brewer exceeds the quantity of that description which ought, according to the account kept by the officer, to be in his possession, the excess shall be forfeited; and if the quantity be less by more than two per centum than the quantity which ought, according to the account kept by the officer, to be in his possession, the deficiency above such two per centum shall be deemed to have been used in the brewing of beer without due entry in the brewing book, and duty shall be charged in respect thereof as if the deficiency had been so used.

(7) If any brewer shall have any sugar in his possession elsewhere than in the sugar store or the mash tun or other vessel entered for dissolving sugar or in due course of removal thereto, or shall refuse to produce invoices when so required, or use any device to prevent the officer taking a true account of all sugar in his possession, he shall on conviction be liable to a fine not exceeding fifty pounds.

**16.** (1) All grains in a mash tun must be kept untouched for the space of one hour after the time entered in the book as the time for the worts to be drawn off, unless the officer has attended and taken an account of such grains. Provisions as to operations in course of brewing.

(2) All worts shall be removed successively and in the customary order of brewing, to the underback, coppers, coolers, and collecting and fermenting vessels, and shall not be removed from the last-mentioned vessels until an account has been taken by the officer, or until after the expiration of twelve hours from the time at which the worts are collected in such vessels.

(3) When worts shall have commenced running into a collecting or fermenting vessel, the whole of the produce of the brewing shall be collected within twelve hours.

(4) For any contravention of this section the brewer shall on conviction be liable to a fine not exceeding fifty pounds.

**17.** If the original gravity of any worts contained in the collecting or fermenting vessels shall at any time be found to exceed by five degrees the gravity as entered in the book by the brewer, or as ascertained by the officer, such worts shall be deemed to be the produce of a fresh brewing and be charged with duty accordingly. Provision for case of excess in gravity of worts.

Provisions as to the separation and the mixing of brewings.

**18.** (1) Every brewer shall keep the total produce of a brewing separate from the produce of any other brewing for the space of twenty-four hours, unless an account of the first-mentioned produce shall have been sooner taken by the officer.

(2) He shall not mix the produce of one brewing with that of any other brewing, except in his store vats or casks, unless he shall have given previous notice in writing to the proper officer, and he shall specify in writing the quantity and gravity of the worts when mixed:

Provided, that a brewer having weak worts of a gravity not exceeding twenty-five degrees, may, if he thinks fit, reserve them for mixing with the produce of his next brewing, but in such case he shall keep all such weak worts in the coppers, heating tanks, or other vessels entered for the purpose.

(3) For every contravention of this section the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

Prohibition against adulteration of beer by brewers.

**19.** A brewer shall not adulterate beer, or add any matter or thing thereto (except finings for the purpose of clarification or other matter or thing sanctioned by the Commissioner) before the same is delivered for consumption, and any beer found to be adulterated or mixed with any other matter or thing (except as aforesaid) in the possession of a brewer shall be forfeited, and the brewer shall on conviction be liable to a fine not exceeding fifty pounds.

Power for officer to take samples.

**20.** (1) An officer may take such samples as he may deem necessary of any worts or beer or materials for brewing in the possession of any brewer.

(2) The brewer may, if he wishes, before any such sample is taken, stir up and mix together all such worts, beer, or materials from which the sample is taken.

Penalty for concealing worts or beer, or adding sugar thereto after duty charged.

**21.** If any brewer shall conceal any worts or beer so as to prevent any officer from taking an account thereof, or shall mix any sugar with any worts or beer so as to increase the quantity or gravity thereof after an account of such worts or beer has been taken by an officer and the duty has been charged thereon, he shall on conviction be liable to a fine not exceeding one hundred pounds for every such offence and the worts of beer in respect of which the offence is committed, together with the vessels containing the same, shall be forfeited.

Brewer to provide scales, weights, ladders, etc.

**22.** (1) Every brewer must provide and maintain sufficient and just scales and weights and other necessary and reasonable appliances to enable the officers to take account of, or check by weight, gauge, or measure all materials and liquids used or produced in brewing.

(2) He must also render all necessary assistance to the officers in the taking of such accounts.

(3) He must also, if required by the officer, provide sufficient lights, ladders, and other conveniences.

(4) For every contravention of this section the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

**23.** (1) An officer may at any time, either by day or night, enter any part of the entered premises of a brewer, to take an account of the materials used or to be used in brewing, and of the worts and beer produced. Power of entry and examination by officers.

(2) If an officer, after having demanded admission into the entered premises of a brewer, and declared his name and business at any entrance or window thereof, is not immediately admitted, the officer, and any person acting in his aid, may at any time, either by day or night (but at night only in the presence of an European police officer) break open any door or window of the premises, or break through any wall thereof for the purpose of obtaining admission, and the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

**24.** (1) If any officer has reason to suspect that any private or concealed pipe, or conveyance, or vessel, is kept or made use of by a brewer, he may, either by day or night, but at night only in the presence of an European police officer, break open any part of the premises of such brewer and forcibly enter therein, and may break up the ground in or adjoining such premises, or any wall thereof, to search for such private or concealed pipe, or conveyance, or vessel. Power to enter and search for concealed pipes, etc.

(2) If such officer shall find any such pipe or conveyance, he may enter any house in the possession of any other person into which such pipe or conveyance may lead, and may break up any part of such house or premises to search for the vessel communicating with such pipe.

(3) Every such pipe, conveyance, or vessel and all beer, worts, or materials for brewing found therein, shall be absolutely forfeited, and the brewer shall on conviction be liable to a fine not exceeding one hundred pounds.

(4) If any damage is done in the search, and such search is unsuccessful, the damage shall be made good.

**25.** If any person by himself, or by any person in his employ, obstructs, hinders, or molests an officer in the execution of his duty, or any person acting in the aid of such officer, he shall on conviction be liable to a fine not exceeding one hundred pounds. Obstruction of officers.

**26.** No prosecution shall be commenced under the provisions of this Ordinance without the sanction of the Commissioner first obtained.

**27.** The Governor-in-Council may make rules and regulations for prescribing all things necessary to be done for effectually carrying the provisions of this Ordinance into effect. Power to make rules and regulations.

## SCHEDULE.

CONTAINING A TABLE TO BE USED IN DETERMINING THE ORIGINAL  
SPECIFIC GRAVITY OF WORTS OF BEER.

Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.	Degrees of Spirit Indication.	Degrees of original Specific Gravity.
.1	.3	4.1	15.5	8.1	34.3	12.1	54.9
.2	.6	4.2	16.0	8.2	34.8	12.2	55.4
.3	.9	4.3	16.4	8.3	35.4	12.3	55.9
.4	1.2	4.4	16.8	8.4	35.9	12.4	56.4
.5	1.5	4.5	17.3	8.5	36.5	12.5	56.9
.6	1.8	4.6	17.7	8.6	37.0	12.6	57.4
.7	2.1	4.7	18.2	8.7	37.5	12.7	57.9
.8	2.4	4.8	18.6	8.8	38.0	12.8	58.4
.9	2.7	4.9	19.1	8.9	38.6	12.9	58.9
1.0	3.0	5.0	19.5	9.0	39.1	13.0	59.4
1.1	3.3	5.1	19.9	9.1	39.7	13.1	60.0
1.2	3.7	5.2	20.4	9.2	40.2	13.2	60.5
1.3	4.1	5.3	20.9	9.3	40.7	13.3	61.1
1.4	4.4	5.4	21.3	9.4	41.2	13.4	61.6
1.5	4.8	5.5	21.8	9.5	41.7	13.5	62.2
1.6	5.1	5.6	22.2	9.6	42.2	13.6	62.7
1.7	5.5	5.7	22.7	9.7	42.7	13.7	63.3
1.8	5.9	5.8	23.1	9.8	43.2	13.8	63.8
1.9	6.2	5.9	23.6	9.9	43.7	13.9	64.3
2.0	6.6	6.0	24.1	10.0	44.2	14.0	64.8
2.1	7.0	6.1	24.6	10.1	44.7	14.1	65.4
2.2	7.4	6.2	25.0	10.2	45.1	14.2	65.9
2.3	7.8	6.3	25.5	10.3	45.6	14.3	66.5
2.4	8.2	6.4	26.0	10.4	46.0	14.4	67.1
2.5	8.6	6.5	26.4	10.5	46.5	14.5	67.6
2.6	9.0	6.6	26.9	10.6	47.0	14.6	68.2
2.7	9.4	6.7	27.4	10.7	47.5	14.7	68.7
2.8	9.8	6.8	27.8	10.8	48.0	14.8	69.3
2.9	10.2	6.9	28.3	10.9	48.5	14.9	69.9
3.0	10.7	7.0	28.8	11.0	49.0	15.0	70.5
3.1	11.1	7.1	29.2	11.1	49.6	15.1	71.1
3.2	11.5	7.2	29.7	11.2	50.1	15.2	71.7
3.3	12.0	7.3	30.2	11.3	50.6	15.3	72.3
3.4	12.4	7.4	30.7	11.4	51.2	15.4	72.9
3.5	12.9	7.5	31.2	11.5	51.7	15.5	73.5
3.6	13.3	7.6	31.7	11.6	52.2	15.6	74.1
3.7	13.8	7.7	32.2	11.7	52.7	15.7	74.7
3.8	14.2	7.8	32.7	11.8	53.3	15.8	75.3
3.9	14.7	7.9	33.2	11.9	53.8	15.9	75.9
4.0	15.1	8.0	33.7	12.0	54.3	16.0	76.5

No. 16 OF 1923.

**An Ordinance to Amend the Law Relating to the  
Sale of Wines, Spirits and Malt Liquors.**

[20TH JUNE, 1923.]

Date of  
commencement.

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

Enactment.

**1.** This Ordinance may be cited as "The Liquor Amendment Ordinance, 1923," and shall be read as one with the Liquor Ordinance, 1909, hereinafter referred to as "the Principal Ordinance."

Short title.

**2.** In the Principal Ordinance, unless a contrary intention appears:—

Interpretation  
of terms.

"Province" shall mean Licensing Area.

"Provincial Commissioner" shall mean the District Commissioner of the District wherein a Licensing Court is appointed to be held.

**3.** Section 3 of the Principal Ordinance is hereby amended by the deletion of the words "tembo or other liquors habitually drawn or manufactured by natives" and by the substitution therefor of the words "native intoxicating liquor as defined in the Native Liquor Ordinance, 1921."

Amendment of  
Section 3 of  
the Principal  
Ordinance.

**4.** Section 3 of the Principal Ordinance is hereby further amended by the addition of the following definitions:—

Further  
amendment of  
Section 3 of  
the Principal  
Ordinance.

"Habitual Drunkard" means any person convicted under this Ordinance or under any other local law of being drunk and disorderly or drunk and incapable who has been so convicted on three other occasions within twelve months immediately preceding such conviction. Such person shall, however, cease to be a habitual drunkard if at any time thereafter he shall not again be so convicted for a period of twelve consecutive months.

"Licensing Area" means a district or a group of districts as notified by the Governor in the Gazette for the purposes of this Ordinance.

**5.** Clause (a) of Sub-section 10 (1) of the Principal Ordinance is hereby amended by the insertion of the words "of one trade description" between the words "liquor" and "in quantities" where these words appear together.

Amendment of  
Clause (a) of  
Sub-Section 10  
(1) of the  
Principal  
Ordinance.

**6.** Sub-section 10 (9) of the Principal Ordinance is hereby amended by the deletion of the word "hours" and by the substitution therefor of the words "time between the hours of 2 p.m. and midnight."

Amendment of  
Sub-Section 10  
(9) of the  
Principal  
Ordinance.

Amendment of  
Section 11 of  
the Principal  
Ordinance.

**7.** Section 11 of the Principal Ordinance is hereby repealed and the following section substituted therefor:—

11. (1) A Court for the consideration and determination of application for or relating to the granting, renewal or transfer of licences for the sale of intoxicating liquor and for the manufacture of malt liquor is hereby constituted and shall be held in each Licensing Area.

(2) Such Court shall consist of not more than seven and not less than three persons, and shall be composed of such officials and non-officials residing in such Licensing Area as the Governor may appoint by notice in the Gazette.

Amendment of  
Section 17 of  
the Principal  
Ordinance.

**8.** Section 17 of the Principal Ordinance is hereby amended by the deletion of the words "or in his absence the District Commissioner" and "in case neither of those officers are present," and by the addition of the words "and in his absence" after the words "Licensing Court."

Amendment of  
Sub-Section 24  
(1) of the  
Principal  
Ordinance.

**9.** (1) Sub-section 24 (1) of the Principal Ordinance is hereby amended by the deletion of the word "may" appearing before the words "make application" and by the substitution therefor of the word "shall."

Further  
amendment of  
Sub-Section 24  
(1) of the  
Principal  
Ordinance.

(2) Sub-section 24 (1) of the Principal Ordinance is hereby further amended by the deletion of the words "at least six weeks before the annual meeting" and by the substitution therefor of the words "before the 25th day of April or the 25th day of October as the case may be."

Amendment of  
Section 43 of  
the Principal  
Ordinance.

**10.** Section 43 of the Principal Ordinance is hereby repealed and the following section substituted therefor:—

43. No habitual drunkard or native shall obtain by purchase or barter or be in possession of any intoxicating liquor.

Any such person contravening the provisions of this Section shall on conviction be liable to imprisonment of either description for a period not exceeding six months.

Amendment of  
Section 46 of  
the Principal  
Ordinance.

**11.** Section 46 of the Principal Ordinance is hereby amended by the insertion of the words "or shall sell or deal in or dispose of any intoxicating liquor in any other manner than that provided for in the conditions of his licence" between the words "sell" and "shall" where those words appear together.

Amendment of  
Section 57 of  
the Principal  
Ordinance.

**12.** Section 57 of the Principal Ordinance is hereby repealed and the following Section substituted therefor:—

57. The licence authorising the sale of intoxicating liquors shall be displayed in a prominent place on the premises where such liquors are sold, and it shall be lawful for any Magistrate or European Police Officer to enter in or upon such premises to inspect such licence. Any holder of a licence failing so to display such licence or refusing permission or failing to allow such Magistrate or European Police Officer to inspect such licence shall be liable to a fine not exceeding £15 and in default of payment to simple imprisonment for a period not exceeding one month, or to such imprisonment without the option of a fine.

**13.** The conviction of a habitual drunkard shall be forthwith reported by the convicting Magistrate to the Commissioner of Police, who shall inform all licensed persons of such conviction.

Conviction of habitual drunkard to be reported to Commissioner of Police for information of licensed persons.

**14.** Any person who shall knowingly supply liquor to a person under the apparent age of 18 years, except for medicinal purposes or sacramental use, or to a habitual drunkard shall be liable on conviction in respect of each such act to a fine not exceeding £15 and in default of payment to imprisonment of either description for a period not exceeding one month.

Penalty for supplying liquor to habitual drunkard or person under 18 years

No. 17 OF 1923.

Title. **An Ordinance to Amend the Stamp Ordinance, 1923.**

Date of commencement.

[20TH JUNE, 1923.]

Enactment.

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

Short title.

1. This Ordinance may be cited as "The Stamp (Amendment) Ordinance, 1923," and shall be read as one with the Stamp Ordinance, 1923, hereinafter referred to as "The Principal Ordinance."

Amendment of section 5 (3) of the Principal Ordinance.

2. Section 5 (3) of the Principal Ordinance is hereby amended by the deletion of the word "extending" and by the substitution therefor of the word "varying."

Amendment of section 34 of the Principal Ordinance.

3. Section 34 of the Principal Ordinance is hereby amended by the addition thereto of the following sub-section:—

(4) Any person who is dissatisfied with the decision of the Revenue Authority may, within twenty-one days after the date of decision, submit his objections in writing and request the Revenue Authority to forward his case for the opinion of the Commissioners and the Revenue Authority shall thereupon forward such written objection with his own opinion thereon for the decision of the Commissioners.

Provided that in the case of each objection there shall be lodged with the Revenue Authority a reference fee of £2. In the event of the objection being finally upheld such fee shall be refunded to the party, but should the objection finally fail the fee shall be forfeited.

Amendment of Article 38 (a) of the Schedule of the Principal Ordinance.

4. Article 38 (a) of the Schedule of the Principal Ordinance is hereby amended by the deletion of the figure "£5."

No. 18 OF 1923.

**An Ordinance to Amend the Customs Tariff** Title.  
**Ordinance, 1922.**

[20TH JUNE, 1923.] Date of commencement

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

**1.** This Ordinance may be cited as "The Customs Tariff Short title.  
 Amendment Ordinance, 1923," and shall be read as one with the  
 Customs Tariff Ordinance, 1922 (hereinafter called "the  
 Principal Ordinance").

**2.** Item 15 of Table I of the First Schedule of the Principal Amendment to  
 Ordinance is hereby amended by the deletion of the figures "100" Schedule I  
 appearing therein immediately before the word "linear" and by Table I of  
 the substitution therefor of the figures "500." the Principal  
Ordinance.

**3.** Item 7 of Table III of the First Schedule of the Amendment to  
 Principal Ordinance is hereby amended by the addition of the Schedule I  
 following words:— Table III of  
the Principal  
Ordinance.

"Provided that any duty paid in respect of any motor-car,  
 motor-bicycle or motor-tricycle imported into the Colony or  
 Protectorate from the Tanganyika Territory shall be refunded  
 to the person paying such duty on re-importation into the  
 Tanganyika Territory of such motor-car, motor-bicycle or motor-  
 tricycle within a period of six months from the date of such  
 importation."

**4.** Table VI of the First Schedule of the Principal Ordinance Amendment to  
 is hereby amended by the addition thereto of the following:— Schedule I  
Table VI of  
the Principal  
Ordinance.

"7a. Boy Scouts' Uniform and Equipment.

17a. Girl Guides' Uniform and Equipment."

**No. XIX. Supplementary Appropriation (Railway) 1923.**

No. 19 OF 1923.

**Title.** **An Ordinance to Supply a further Sum of Money for the Service of a period from January 1st, 1924 to 31st December, 1924.**

**Date of commencement.** [9TH NOVEMBER, 1923.]

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

**Short title.** 1. This Ordinance may be cited as "The Supplementary Appropriation (Railway) Ordinance, 1923."

**Public revenue charged.** 2. The public revenue for the above period and other funds of the Colony and Protectorate of Kenya are hereby charged towards the service of the period of twelve months ending the thirty-first day of December, One thousand nine hundred and twenty-four with a further sum of one million eight hundred and ninety-six thousand seven hundred and eighty-six pounds in addition to the sums provided by the Appropriation Ordinance, 1923.

**Application of money granted.** 3. The money granted by this Ordinance shall be applied to the purposes and services expressed in the schedule annexed hereto.

**Treasurer's authority for payment.** 4. The Treasurer of the Colony and Protectorate of Kenya is hereby authorised and required, from time to time, upon warrant or order of the Governor, to pay out of the revenue and other funds of the Colony and Protectorate, for the several services specified in the schedule, the said sum of one million eight hundred and ninety-six thousand seven hundred and eighty-six pounds which will come in course of payment during the period of twelve months ending on the thirty-first day of December, One thousand nine hundred and twenty-four.

**SCHEDULE.**

HEADS OF EXPENDITURE.	Amounts. £
Railway and Marine Revenue Services ...	1,386,032
Railway and Marine Renewals, Betterment and Insurance Fund Services ...	510,754
Total ...	<u>1,896,786</u>

**No. XX. Revised Edition of the Laws (Amendment) 1923.**

No. 20 OF 1923.

**An Ordinance to amend the Revised Edition of the title.  
Laws Ordinance, 1921.**[28TH NOVEMBER, 1923.] Date of commencement.

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

**1.** This Ordinance may be cited as "The Revised Edition of Short title.  
the Laws (Amendment) Ordinance, 1923," and shall be read as  
one with the Revised Edition of the Laws Ordinance, 1921, here-  
inafter referred to as the Principal Ordinance.

**2.** Section 7 sub-section (2) of the Principal Ordinance is The year 1922  
hereby amended by the substitution of the figures 1922 for the substituted for  
figures 1921. the year 1921.

**3.** Section 9 subsection (1) of the Principal Ordinance is Consequential  
hereby amended by the substitution of the figures 1922 for the amendment of  
figures 1921. Section 9.

No. 21 OF 1923.

<b>Title.</b>	<b>An Ordinance to preserve Mango and other Food Producing Trees.</b>
<b>Date of commencement</b>	[28TH NOVEMBER, 1923.]
<b>Enactment.</b>	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
<b>Short title.</b>	<b>1.</b> This Ordinance may be cited as "The Food Preservation Ordinance, 1923."
<b>Preservation of food-bearing trees.</b>	<b>2.</b> No person shall wilfully injure, cut down or otherwise destroy any mango tree or other species of food-bearing tree to which the Governor-in-Council may by order apply the provisions of this Ordinance without the permission in writing of the District Commissioner of the District in which such tree is situated.
<b>Penalties.</b>	<b>3.</b> Any person who contravenes the provisions of this Ordinance shall be liable on conviction to a fine not exceeding pounds 15 or to imprisonment of either description for a term not exceeding three months or to both.
<b>Application and suspension of Ordinance.</b>	<b>4.</b> The Governor-in-Council may by order apply this Ordinance to any District or part of a District and may by order suspend such application.
<b>Cognisable to the police.</b>	<b>5.</b> Any offences against the provisions of this Ordinance shall be cognisable to the police.

No. XXII. *Electric Power (Amendment)* 1923.

No. 22 OF 1923.

**An Ordinance to Amend The Electric Power Ordinance, 1919.** Title.

[28TH NOVEMBER, 1923.] Date of commencement.

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

1. This Ordinance may be cited as "The Electric Power Short title.  
(Amendment) Ordinance, 1923," and shall be read as one with  
"The Electric Power Ordinance, 1919," hereinafter referred to  
as "the Principal Ordinance."

2. Section 42 of the Principal Ordinance shall be and is Amendment of  
Section 42 of  
the Principal  
Ordinance.  
hereby amended by the addition of the following proviso at the  
end of the said Section:—

"Provided that, if any such Licensee shows to the  
Governor-in-Council that some other dates are, owing to  
special circumstances, more convenient in his case than the  
30th day of June and the 31st day of March, the Governor-  
in-Council may substitute such other dates for the said 30th  
day of June and the 31st March, and this Section shall as  
respect such licensee be construed with the substituted date."



No. XXIV. *Estate Duty (Amendment)* 1923.

No. 24 OF 1923.

**An Ordinance to Amend the Estate Duty Ordinance, 1918.** Title.

[28TH NOVEMBER, 1923.] Date of commencement.

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

1. This Ordinance may be cited as "The Estate Duty (Amendment) Ordinance, 1923," and shall be read as one with "The Estate Duty Ordinance, 1918" (hereinafter referred to as "the Principal Ordinance") and "The Estate Duty (Amendment) Ordinance, 1921." Short title.

2. Section 7 of the Principal Ordinance is hereby repealed, and the following Section is substituted therefor:— Repeal of Section 7 of the Principal Ordinance and re-enactment thereof with amendments.

"7. The Commissioners shall, subject to the approval of the Governor-in-Council, by writing under their hands, or the hands of the major part of them, appoint proper persons to act as Assistant Commissioners in such areas as occasion shall require to assess the duties hereby imposed, to see that the same are duly paid into the Treasury and to furnish monthly returns of all such assessments to the head office of the Commissioners, and subject to the like approval the Commissioner shall appoint and assign to every Assistant Commissioner appointed under this Ordinance, if occasion shall require, such clerical staff, as to the Commissioners may appear necessary for the purposes of this Ordinance." Assistant Commissioners.

3. Section 9 of the Principal Ordinance is hereby repealed, and the following Section is substituted therefor:— Repeal of Section 9 of the Principal Ordinance.

"9. The Treasurer shall submit to the Commissioners a monthly return of all duties received by him." Treasurer to submit monthly returns.

4. Section 10 of the Principal Ordinance is hereby repealed, and the following Section is substituted therefor:— Repeal of Section 10 of the Principal Ordinance and re-enactment thereof with amendments.

"10. All money from time to time collected or received on account of duties imposed by this Ordinance shall form part of the general revenue of the Colony and Protectorate." All duties collected to form part of the general revenue.

Exception as to property in United Kingdom and British Possessions.

5. (1) Where the Commissioners are satisfied, that in the United Kingdom or in a British Possession to which this Section applies, duty is payable by reason of a death on any property situate in the United Kingdom or in such Possession and passing on such death, they shall allow a sum equal to the amount of that duty to be deducted from the Estate duty payable in respect of that property on the same death.

(2) The Governor-in-Council may by Proclamation in the Gazette apply this Section to any British Possession, Protectorate or Mandated Territory where he is satisfied that, by the law of such Possession, Protectorate or Mandated Territory, either no duty is leviable in respect of property situate in the Colony or Protectorate of Kenya when passing on death, or that the law of such Possession as respects any duty so leviable is to the like effect as the foregoing provision of this Section.

Property in a foreign country.

6. Where any property passing on the death of a deceased is situate in a foreign country, and the Commissioners are satisfied that by reason of such death any duty is payable in that foreign country in respect of that property, they shall make an allowance of the amount of that duty from the value of the property.

No probate or letters of administration to be granted except on production of certificate from Assistant Commissioner.

7. No probate or letters of administration shall be granted by any Court, unless a certificate is produced to the Court from an Assistant Commissioner or the Board to the effect that the requirements of the principal Ordinance in regard to the payment of duty have been complied with.

Mode of determining situation of property in United Kingdom.

8. The local situation in the United Kingdom of any property shall be determined in accordance with the law of England with regard to the local situation of property within the meaning of Section 20 of the Finance Act, 1894 (Imperial).

Repeal.

9. Section 35 of the Principal Ordinance is hereby repealed.

**No. XXV. Maintenance Orders Enforcement (Amend.) 1923.**

No. 25 OF 1923.

**An Ordinance Further to Amend the Maintenance  
Orders Enforcement (Amendment) Ordinance,  
1923.**

[28TH NOVEMBER, 1923.]

Date of  
commencement

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

Enactment.

1. This Ordinance may be cited as "The Maintenance  
Orders Enforcement (Amendment) Ordinance, 1923," and shall  
be read as one with the Maintenance Orders Enforcement  
Ordinance, 1921 (hereinafter referred to as the "Principal  
Ordinance") and all amendments thereto.

Short title

2. Sub-section 7 (2) of the Principal Ordinance is hereby  
amended by the deletion of the full stop at the end thereof and by  
the addition of the words "recoverable summarily."

Amendment of  
sub-section 7  
(2) of the  
Principal  
Ordinance.

No. 26 OF 1923.

Title. **An Ordinance Further to Amend the Liwalis' Courts Ordinance, 1921.**

Date of commencement [28TH NOVEMBER, 1923.]

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

Short title. **1.** This Ordinance may be cited as "The Liwalis' Courts (Amendment) Ordinance, 1923," and shall be read as one with "The Liwalis' Courts Ordinance, 1921," hereinafter called the "Principal Ordinance."

Amendment of Section 3 of the Principal Ordinance. **2.** Section 3 of the Principal Ordinance is hereby repealed and the following Section is substituted therefor:—

"3. The Governor may by notice in the Gazette appoint a Liwali for the Coast, and, in addition to his ordinary powers conferred by the Courts Ordinance, 1907, and the Criminal Procedure Ordinance, 1913, and any Ordinance or Ordinances in amendment thereof or in substitution therefor, such Liwali shall be invested with power to exercise jurisdiction in all districts in which Liwalis exercise jurisdiction under the said Ordinances, and shall also have power to inspect all books, records and proceedings of all Liwalis', Cadis' and Mudirs' Courts, and to render reports to the Supreme Court relative to such inspections."

No. 27 OF 1923.

**An Ordinance to Supply a Further Sum of Money** Title.  
**for the Service of the year ended 31st**  
**December, 1922.**

[28TH NOVEMBER, 1923.]

Date of  
commencement.

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

Enactment.

**1. This Ordinance may be cited as "The Supplementary** Short title.  
**Appropriation Ordinance, 1923.**

**2. The Public Revenue for the period 1st January to 31st** Public Revenue  
**December, 1922, and other funds of the Colony and Protectorate** charged.  
**of Kenya are hereby charged towards the service of the period**  
**1st January to 31st December, 1922, with a further sum of four**  
**hundred and ten thousand, five hundred and fifty-four pounds,**  
**seventeen shillings and thirty-eight cents, in addition to the sums**  
**provided by the Appropriation Ordinance No. 2 of 1921.**

**3. The money granted by this Ordinance shall be applied to** Application of  
**the purposes and services expressed in the Schedule annexed** money granted.  
**hereto.**

**4. The Treasurer of the Colony and Protectorate of Kenya** Treasurer's  
**is hereby given authority for having paid out of the Revenue and** authority for  
**other funds of the Colony and Protectorate of Kenya, for the** payment.  
**several services specified in the schedule, the said sum of four**  
**hundred and ten thousand, five hundred and fifty-four pounds,**  
**seventeen shillings and thirty-eight cents, which have come in**  
**course of payment during the period 1st January to 31st**  
**December, 1922.**

## SCHEDULE.

HEAD.		£	s.	cts.
2	Pensions and Gratuities ... ..	4,127	15	6
3	His Excellency the Governor ... ..	1,221	0	11
5	Official Gazette and Printing — Special Expenditure ... ..	2,549	8	76
9a	Port and Marine Departments — Special Expenditure ... ..	733	3	98
14a	Medical Department—Special Expenditure ... ..	5,621	7	61
16a	Education—Special Expenditure ... ..	1,170	6	28
17a	Military—Special Expenditure ... ..	5,236	4	91
18	Miscellaneous Services ... ..	130,137	9	32
19b	Railway Department—Special Expenditure ... ..	336	6	91
20a	Agricultural Department—Special Expenditure ... ..	649	9	56
28	Stand Premia ... ..	5,776	6	38
29	Special Expenditure for Magadi ... ..	2,564	13	84
30	Protectorate share of War Expenses ... ..	468	8	50
31	Public Debt Funded ... ..	249,962	16	16
		£410,554	17	38

**No. XXVIII. Agricultural Produce Export (Amend.) 1923.**

No. 28 OF 1923.

**Title. An Ordinance to Amend the Agricultural Produce Export Ordinance, 1921.****Date of commencement.** [28TH NOVEMBER, 1923.]**Enactment.** ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—**Short title.** **1.** This Ordinance may be cited as "The Agricultural Produce Export Amendment Ordinance, 1923," and shall be read as one with the Agricultural Produce Export Ordinance, 1921, hereinafter referred to as "the Principal Ordinance."**Amendment of Section 2 of the Principal Ordinance.** **2.** Section 2 of the Principal Ordinance is hereby amended by adding thereto the following definition:—

"Block stacking" means the placing together in one or more lots produce of the same kind and grade belonging to any person or persons.

**Amendment of Section 10 of the Principal Ordinance.** **3.** Sub-section (4) of Section 10 of the Principal Ordinance is hereby repealed and the following substituted for it:—

"(4) The place and manner of storage (which may include block stacking), the conveyance, and the treatment of any produce."

**4.** The Principal Ordinance is hereby further amended by adding thereto the following section:—

"10. A (1) Where produce is delivered to the Administration of the Uganda Railway to be block-stacked it shall be lawful for the said Administration to make such charges, rules, regulations and conditions as it may deem fit for the block-stacking of produce by it.

(2) When produce is block-stacked the Administration of the Uganda Railway shall, after reasonable notice, deliver to the person entitled thereto, produce of the same grade, quality and quantity as that person or his assignor shall have delivered to the said Administration to be block-stacked, but it shall not be necessary for the said Administration to deliver to any person the identical produce which it received from him or from his assignor."

No. 29 OF 1923.

**An Ordinance to Amend the Fish Protection Ordinance, 1908.** Title.

[23RD NOVEMBER, 1923.] Date of commencement.

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

**1.** This Ordinance may be cited as "The Fish Protection (Amendment) Ordinance, 1923," and shall be read as one with the Fish Protection Ordinance, 1908, hereinafter referred to as "the Principal Ordinance." Short title.

**2.** It shall be lawful for the Treasurer on the direction of the Governor to pay ninety per centum of the fees, collected for the period commencing on the 12th day of June and ending on the 31st December, 1923 and thereafter during each financial year in respect of licences issued pursuant to Rules under the Principal Ordinance for the taking or killing of any species of fish, to the Kenya Angling Association quarterly for the more effectual protection and improvement of fish and the due administration of Rules made under the Principal Ordinance. Disposal of licence fees

**3.** The Kenya Angling Association shall if and when required by the Governor so to do submit to the Governor a statement shewing accurately and in detail an account of all expenditure of the money paid under this Ordinance and the balance on hand. Accounts.

No. 30 OF 1923.

Title.	<b>An Ordinance to Amend the Game Ordinance, 1921.</b>
Date of commencement.	[14TH DECEMBER, 1923.]
Enactment.	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
Short title.	<b>1.</b> This Ordinance may be cited as “The Game Amendment Ordinance, 1923,” and shall be read as one with the Game Ordinance, 1921, hereinafter called “The Principal Ordinance.”
Amendment of Section 4 of the Principal Ordinance.	<b>2.</b> Section 4 of the Principal Ordinance is hereby amended by the deletion therefrom of the words “private land” and by the substitution therefor of the words “Resident’s Private Land Licence.”
Amendment of Section 6 of the Principal Ordinance and marginal note thereto.	<b>3.</b> (1) Section 6 of the Principal Ordinance is hereby amended by the deletion therefrom of the words “or Fourth Schedules” and by the substitution therefor of the word “Schedule.” (2) The marginal note to Section 6 of the Principal Ordinance is hereby amended by the deletion therefrom of the words “and 4th Schedules” and by the substitution therefor of the word “Schedule.”
Amendment of Section 7 of the Principal Ordinance.	<b>4.</b> Section 7 of the Principal Ordinance is hereby amended by the addition thereto of the following sub-section:— “(3) The Governor-in-Council may, if he thinks fit, by Proclamation, alter any Schedule in the manner provided by sub-sections (1) and (2) hereof, for the purposes of any licence referred to in such Schedule.”
Amendment of sub-section 17 (1) of the Principal Ordinance.	<b>5.</b> (1) Clause (d) of sub-section 17 (1) of the Principal Ordinance is hereby repealed, and the following clause substituted therefor:— “(d) (1) A Resident’s Private Land Licence: £2. (2) A Visitor’s Private Land Licence: £10.” (2) Clause (f) of sub-section (1) of Section 17 of the Principal Ordinance is hereby repealed.
Amendment of sub-sections 17 (2) and (3) of the Principal Ordinance.	<b>6.</b> Sub-sections (2) and (3) of Section 17 of the Principal Ordinance are hereby repealed, and the following sub-sections substituted therefor:— “(2) All licences, except a Visitor’s Licence, a Visitor’s Private Land Licence and a Resident’s Fourteen-day Licence, shall expire on the 31st day of December of the year of issue. (3) A Visitor’s Licence, and a Visitor’s Private Land Licence shall expire one year after the date of issue.”

**7.** Sub-section (5) of Section 17 of the Principal Ordinance is hereby amended by the deletion therefrom of the words "or Traveller's Licence."

Amendment of sub-section 17 (5) of the Principal Ordinance.

**8.** (1) Section 18 of the Principal Ordinance and the marginal note thereto, are hereby amended by the insertion therein of the word "Resident's" immediately preceding the word "Private."

Amendment of Section 18 of the Principal Ordinance and marginal note thereto.

(2) Section 18 of the Principal Ordinance is hereby further amended by the addition thereto of the following words:—

"Or to such other officers of His Majesty's Forces visiting the Colony on duty, but not usually resident in the Colony, as the Governor may in each case approve."

**9.** Section 22 of the Principal Ordinance is hereby repealed.

Repeal of Section 22 of the Principal Ordinance.

**10.** Sub-section (1) of Section 23 of the Principal Ordinance is hereby repealed and the following sub-section substituted therefor:—

Amendment of sub-section 23 (1) of the Principal Ordinance.

"(1) Any visitor may take out a Visitor's Private Land Licence and any resident may take out a Resident's Private Land Licence. Any such licence will entitle the holder thereof to hunt, kill or capture game on private land only with the consent of the owner, his agent or the occupier of such land.

The holder of any such licence may, by payment of the difference in amount of the licence fees, convert such licence into a Visitor's Licence or a Resident's (Full) Licence as the case may be."

**11.** Sub-section (2) of Section 23 of the Principal Ordinance is hereby amended by the insertion therein of the words "Visitor's nor Resident's" immediately preceding the word "Private."

Amendment of sub-section 23 (2) of the Principal Ordinance.

**12.** Sub-sections (2) and (4) of Section 23 of the Principal Ordinance are hereby amended by the deletion therefrom of the word "Traveller's."

Amendment of sub-sections 23 (2) and (4) of the Principal Ordinance.

**13.** The Fourth Schedule to the Principal Ordinance is hereby repealed.

Repeal of Fourth Schedule to the Principal Ordinance

## No. 31 OF 1923.

title.	<b>An Ordinance to make provision for the Control of Sugar and Sugar Juice.</b>
Date of commencement.	[14TH DECEMBER, 1923.]
Enactment.	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof.
Short title.	1. This Ordinance may be cited as "The Sugar Ordinance, 1923."
Definitions.	2. For the purposes of this Ordinance:— "Prohibited area" shall mean any area so declared under the provisions of Section 10 of this Ordinance. "Sugar" shall mean any crystallised form of the juice of the sugar cane or sugar beet and shall include molasses, jagree, gur and all kinds of unrefined sugar. "Sugar juice" shall mean the liquid product of any sugar producing plant. "Controller" shall mean the District Commissioner of the District within which the prohibited area lies.
Restriction on supplying native with sugar juice.	3. No person shall give, barter, sell, convey, deliver or otherwise supply to a native whether directly or indirectly any sugar juice extracted by the use of any machinery designed for or capable of producing sugar juice or permit machinery under his control to be used for the purpose of enabling any native to obtain sugar juice.
Restriction on importation of sugar or sugar juice into prohibited area.	4. No person shall import or cause to be imported any sugar or sugar juice into any prohibited area without a permit in writing from the Controller.
Restrictions on possession of sugar or sugar juice in any prohibited area.	5. No person shall possess any sugar or sugar juice in any prohibited area without a permit in writing from the Controller.
Restriction on possession of mill, etc. for production of sugar or sugar juice.	6. No person shall erect, possess, or use a mill or other apparatus in a prohibited area for the purpose of the production of sugar or sugar juice without a permit from the Controller.
Power of Controller in granting permits.	7. (1) A Permit may be issued by the Controller under the provisions of this Ordinance and may specify any conditions to be observed by the holder thereof provided that such conditions are designed for the better carrying out of the provisions of this Ordinance.

(2) A Controller may refuse to issue a permit, and in such case an appeal shall lie to the Senior Commissioner or where there is no Senior Commissioner to the Colonial Secretary, whose decision shall be final.

**8.** Any person contravening any of the provisions of this Ordinance shall, on conviction, be liable Penalty.

(a) for a first offence, to a fine not exceeding £100, and in default of payment, to imprisonment of either description for a term not exceeding six months;

(b) for a second or any subsequent offence, to both such fine and imprisonment.

**9.** Any offence against the provisions of this Ordinance shall be cognisable to the Police. Offence  
Cognisable to  
Police.

**10.** The Governor-in-Council may, from time to time, by Proclamation, apply this Ordinance or any section thereof to any area in the Colony or Protectorate. Operation of  
Ordinance.

**11.** The Governor-in-Council may from time to time make Rules for the better carrying into effect of the purposes of this Ordinance. Power to make  
Rules.

**12.** The Wakamba (Prevention of Drunkenness) Ordinance, 1919, is hereby repealed. Repeal.

No. 32 OF 1923.

Title.	<b>An Ordinance to Impose a Tax on Cotton.</b>
Date of commencement.	[14TH DECEMBER, 1923.]
Enactment.	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
Short title.	<b>1.</b> This Ordinance may be cited as "The Cotton (Tax) Ordinance, 1923."
Interpretation.	<b>2.</b> In this Ordinance:— "Colony" means the Colony and Protectorate of Kenya.
Tax.	<b>3.</b> On the coming into force of this Ordinance there shall be payable in respect of all cotton that has been ginned in the Colony a tax of six cents per pound for the period ending the 31st day of May, 1924, and thereafter there shall be levied such tax, not exceeding six cents per pound, as the Governor-in-Council may prescribe by Proclamation to be published before the 1st day of November in any year, provided that such tax shall not be increased before the 1st day of June in the year succeeding its publication.
Ginned cotton not to be removed without a licence.	<b>4.</b> No ginned cotton shall be transported by rail or sea from the Colony unless and until a licence has been obtained in that behalf, nor until the amount due in respect of the tax shall have been paid.
Power to make Rules.	<b>5.</b> The Governor-in-Council may make Rules governing the collection and payment of the tax, the form of application for a licence and any certificate to be furnished, the form of the licence and the particulars to be furnished thereon, the duties of any agency transporting cotton and generally for the better carrying out of the purposes of this Ordinance.
Penalty.	<b>6.</b> Any person who commits a breach of the provisions of this Ordinance may be punished on conviction with a fine not exceeding £100 or with imprisonment of either description not exceeding six months or with both.

No. 33 OF 1923.

**An Ordinance to make better provision for the  
Protection and Improvement of the Coconut  
Industry.**

[14TH DECEMBER, 1923.]

Date of  
commencement.

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

Enactment.

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

Short title.

2. It shall be lawful for the Governor-in-Council from time  
to time by Proclamation in the Gazette to apply this Ordinance to  
any district or districts of the Colony and Protectorate of Kenya,  
and fix the date or dates at which such application or applications  
shall commence.

Applied by  
Proclamation.

3. For the purposes of this Ordinance the following terms  
shall have the meanings hereby assigned to them:—

Definitions.

"Plantation" means land on which there are one or more  
growing coconut palms, the property of the same owner and  
situated on the same plot of land.

"Palm wine" means tembo tamu and or tembo kali.

"Dealer" means every person whose business is that of  
buying and selling or bartering coconuts or the produce thereof.

4. Any person found in possession of coconuts in the  
following circumstances shall be deemed to have stolen them  
unless such person shall prove affirmatively (the onus being on him)  
that the possession was lawful and shall on conviction be liable to  
the penalties as laid down in Section 5 of this Ordinance.

Presumption  
of theft.

(a) On any coconut plantation or in the immediate  
vicinity thereof, except with the authority and consent of the  
owner or his authorised agent.

(b) Conveying or carrying coconuts which may be  
reasonably suspected to have been stolen.

5. Any person convicted of an offence under the last  
preceding section shall, notwithstanding anything contained in  
the Indian Penal Code, be liable to be punished on first offence  
with imprisonment of either description for a term not exceeding  
six months with or without a fine not exceeding pounds five, and  
on the second or subsequent offence with imprisonment of either  
description for a term not exceeding three years with or without a  
fine not exceeding pounds fifty.

Punishment  
for theft.

Trespass on  
plantation.

6. When a plantation has well defined boundaries or well defined roads or public footpaths through it, any person unauthorised by the owner or person in charge thereof found loitering or lurking among coconut palms in bearing or among coconuts planted at stake in such plantation and off any such road or public footpath shall, unless he can give a satisfactory reason to a Magistrate, be deemed to have committed an offence and shall be liable on conviction to a fine not exceeding pounds five or to imprisonment of either description for a term not exceeding six months or both.

Power to  
arrest.

7. Any person committing or reasonably suspected of committing an offence under Sections 4 and 6 of this Ordinance may be arrested by the owner of the plantation or by the agent of such owner from which the nuts are reasonably suspected to have been stolen or on which the suspected person is found loitering or lurking and may be detained in custody by him. Provided that he shall with all practicable speed be either handed over to the police or brought before a Magistrate, and shall not be detained without a warrant longer than is necessary.

Tapping  
coconut  
palms and  
licence  
therefor.

8. (1) No person shall tap coconut palms for palm wine unless he shall have first taken out a licence in that behalf from the District Commissioner.

(2) Such licence shall authorise the holder to tap coconut palms for palm wine in such area and within such hours as the District Commissioner shall approve and specify in the licence.

(3) The District Commissioner may refuse to issue a licence to tap coconut palms for palm wine either for purposes of sale or for the owner's use unless he is satisfied that the plantation is kept in a satisfactory state of cultivation.

(4) There shall be payable in respect of any licence issued under this section such sum as the Governor-in-Council may from time to time proclaim provided always that no sum shall be payable in respect of any licence granted to tap coconut palms for palm wine intended for private consumption by the owner or his household or dependents and not for purposes of sale. Such licences shall be endorsed by the District Commissioner with such conditions as he may think necessary.

Licence to  
tap.

9. Every licence which authorises the tapping of a coconut palm shall expire on 31st day of December of the year in which it was issued.

Inspection of  
licences.

10. Any Magistrate, Justice of the Peace, European Police Constable or any police officer of or above the rank of Assistant Sub-Inspector shall have power to demand and inspect any licence which authorises the tapping of coconut palms, and if the person who is required to produce the licence as aforesaid is proved or reasonably suspected to have tapped a coconut palm within a period of one month immediately preceding the said demand, any refusal or failure to produce such licence on demand shall be deemed to be evidence that the person has not taken out a licence.

- 11.** No person shall buy and sell or otherwise deal in coconuts or the produce thereof unless he is licensed in that behalf by the District Commissioner of the district in which his business is situated; provided that the owner or person in charge of a coconut plantation may sell coconuts or the produce thereof or any other products of the coconut palm other than palm wine without such licence and provided that any person may without such licence buy coconuts or the produce thereof for his own use, but not for sale or barter. Dealer to be licensed.
- 12.** A licence granted under Section 11 shall define the exact position of the premises licensed by the dealer, and agents or servants carrying on business on behalf of their principals or masters shall in all cases be personally licensed to deal on the premises as defined in the licence and no dealer shall have more than one place of business under the same licence. Premises to be described in licence.
- 13.** The fee for a dealer's licence shall be S. 5 per annum provided that if a licence is taken out on or after 1st July of any year the sum of S. 2/50 only shall be payable and provided that every licence granted under this section shall expire on 31st December. Fee for Dealer's Licence.
- 14.** A District Commissioner shall have power in his discretion to refuse a dealer's licence without giving any reason and may also in his discretion suspend or cancel any dealer's licence granted. Power to refuse licence.
- 15.** Any person who shall commit an offence against this Ordinance shall, where other provision is not made, be liable to a term of imprisonment of either description not exceeding twelve months or to a fine not exceeding pounds fifty or to both and to forfeiture of any licence issued under this Ordinance. Penalties.
- 16.** All offences under this Ordinance or any rules thereunder shall be cognisable to the police. Offences cognisable.
- 17.** The Governor-in-Council may from time to time make rules for the better carrying out of this Ordinance. Power to make Rules.
- 18.** The Coconut Trade Ordinance, 1915, and The Coconut Trade Amendment Ordinance, 1919, are hereby repealed. Repeal.

No. 34 OF 1923.

<b>Title.</b>	<b>An Ordinance to make provision for Maintaining and Improving the Quality of Cotton in the Colony and Protectorate of Kenya.</b>
<b>Date of commencement</b>	[14TH DECEMBER, 1923.]
<b>Enactment</b>	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
<b>Short title</b>	<b>1.</b> This Ordinance may be cited as "The Kenya Cotton Ordinance, 1923."
<b>Power to make Rules.</b>	<p><b>2.</b> The Governor-in-Council may make Rules and apply the same or any of them by rule to any area within the Colony:—</p> <p>(a) prescribing the kind and quality of seed to be used for the purpose of sowing cotton, and forbidding the use of any other kind or quality of seed in the sowing of cotton;</p> <p>(b) prohibiting the importation of any particular kind or quality of cotton seed;</p> <p>(c) regulating the distribution of cotton seed to persons requiring seed for the purpose of sowing cotton;</p> <p>(d) providing for the requisition with or without compensation of cotton seed for sowing purposes;</p> <p>(e) regulating and controlling the method, time and place of growing, collecting, ginning, baling or otherwise preparing cotton;</p> <p>(f) for the inspection of cotton, cotton seed, cotton plantations and cotton factories, stores, and ginneries and the eradication of diseases and insect pests;</p> <p>(g) for the licensing and controlling of cotton factories and ginneries;</p> <p>(h) for the establishment of cotton markets and for the control of the weighing, sale, purchase and export of cotton and all dealings therein, and for fixing the fees to be paid for market stalls;</p> <p>(i) prohibiting the exportation of cotton seed or of cotton of inferior quality or of any particular kind, or specifying any particular kind or quality as the only kind or quality which may be exported;</p>

(j) providing for the destruction or removal of any soil, seed crops, cotton plants or implements with or without compensation;

(k) prescribing fees and charges in respect of licences and of anything to be done in pursuance of any rule made under this Ordinance, and the payment thereof;

(l) for licensing of cotton vendors and purchasers;

(m) for the issue, transfer and revocation of licences granted under this Ordinance;

(n) for the production and exhibiting of licences and for the keeping, and production and inspection of books of account by licencees.

3. The Governor-in-Council may at any time by Power to make Proclamation.  
Proclamation:—

(a) declare any area, cotton factory or ginnery within the Colony to be infected with cotton disease or pest and prohibit the use of such land, factory or ginnery for any purpose connected with the sowing, planting, collecting, storing, ginning, baling or other preparation of cotton, or for the storing of seed to be used for sowing;

(b) extend, diminish or otherwise alter the areas and places mentioned in (a);

(c) declare an infected area, cotton factory or ginnery to be free from disease or pest;

(d) for the purpose of preventing the spread of pests and disease, either in crop or otherwise, prohibit the removal of cotton or cotton seed from one district, place or area to another district, place or area.

4. The Governor-in-Council may fix such penalties for the Penalties.  
breach, or attempted breach, or non-observance of any Rule or Proclamation as he may think proper, not exceeding imprisonment of either description for a term of six months, or a fine of pounds five hundred, or both, and where no penalty is imposed by the Rules or Proclamations, the breach or non-observance of the Rules or Proclamations shall be punishable to the extent aforesaid, and may provide that any seed, cotton or implement in respect of which a breach or attempted breach or non-observance of any Rule or Proclamation has been committed may be confiscated or otherwise dealt with, with or without compensation.

5. The East African Cotton Ordinance, 1908, is hereby Repeal.  
repealed.

## No. 35 OF 1923.

Title.	<b>An Ordinance to apply a Sum of Money for the Service of the year ending the 31st day of December, 1924.</b>
Date of commencement.	[31ST DECEMBER, 1923.]
Enactment.	ENACTED by the Governor of the Colony of Kenya with the advice and consent of the Legislative Council thereof:—
Short title.	<b>1.</b> This Ordinance may be cited as "The Appropriation Ordinance, 1923."
Public Revenue charged.	<b>2.</b> The Public Revenue for the year 1924, and other funds of the Colony and Protectorate of Kenya, are hereby charged towards the service of the year ending the thirty-first day of December, One thousand nine hundred and twenty-four, with a sum of one-million, nine hundred and ten thousand, two hundred and sixty-two pounds.
Application of money granted.	<b>3.</b> The money granted by this Ordinance shall be applied to the purposes and services expressed in the Schedule annexed hereto.
Treasurer's authority for payment.	<b>4.</b> The Treasurer of the Colony and Protectorate of Kenya is hereby authorised and required from time to time, upon the warrant or order of the Governor to pay out of the Revenue and other funds of the Colony and Protectorate of Kenya, for the several services specified in the Schedule, the said sum of one million, nine hundred and ten thousand, two hundred and sixty-two pounds which will come in course of payment during the year ending on the thirty-first day of December, one thousand nine hundred and twenty-four.

## SCHEDULE.

HEAD.	DIVISION.	AMOUNT.
		£
I.	Public Debt Funded ... ..	300,000
II.	Rent and Interest to H.H. the Sultan of Zanzibar ... ..	17,000
III.	Pensions and Gratuities ... ..	61,807
IV.	His Excellency the Governor ... ..	12,106
V.	Secretariat ... ..	13,801
VI.	Official Gazette and Printing ... ..	16,766
VII.	Administration ... ..	241,376
	Carried forward ... ..	662,856

## SCHEDULE.—contd.

DIVISION.		AMOUNT.
HEAD.		£
	Brought forward ...	662,856
VIII.	Treasury ... ..	18,920
IX.	Customs Department ... ..	66,955
X.	Port and Marine ... ..	15,959
XI.	Audit Department ... ..	15,036
XII.	Legal Department ... ..	34,109
XIII.	Police ... ..	114,408
XIV.	Prisons ... ..	44,825
XV.	Medical Departments ... ..	126,593
XVI.	Chemical Research Department ... ..	—
XVII.	Education. ... ..	63,399
XVIII.	Military ... ..	170,351
XIX.	Post Office and Telegraphs ... ..	135,127
XX.	Agricultural Department ... ..	87,159
XXI.	Forest Department ... ..	26,828
XXII.	Game Department ... ..	17,532
XXIII.	Land Department ... ..	34,796
XXIV.	Publicity Department ... ..	—
XXV.	Miscellaneous Services ... ..	36,839
XXVI.	Interest ... ..	45,000
XXVII.	Public Works Department ... ..	47,794
XXVIII.	Public Works Recurrent ... ..	108,594
EXTRAORDINARY.		
XXIX.	Public Works ... ..	28,700
XXX.	Official Gazette and Printing ... ..	2,000
XXXI.	Administration ... ..	1,000
XXXII.	Port and Marine ... ..	1,380
XXXIII.	Medical Department ... ..	350
XXXIV.	Military ... ..	—
XXXV.	Post Office and Telegraphs ... ..	3,252
XXXVI.	Agricultural Department ... ..	500
XXXVII.	Publicity Department ... ..	—
Total £		1,910,262

## No. 36 OF 1923.

Title. **An Ordinance to Consolidate and Amend Customs Tariffs.**

Date of commencement. [31ST DECEMBER, 1923.]

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

Short title and commencement. 1. This Ordinance may be cited as "The Customs Tariff Ordinance, 1923," and shall come into operation on the 1st day of January, 1924.

Customs duties leviable. 2. There shall be levied and collected upon goods imported into the Colony and Protectorate the several duties set forth in Tables I, II, III and IV of the Schedule hereto.

Definition. 3. The value of goods upon which duty is leviable *ad valorem* shall be the value of the goods at the port of shipment together with the cost of packing, loading, freight, insurance, landing and all other charges up to the time of deposit of such goods in Customs premises at the place of importation.

Goods exempt from import duty. 4. No import duty shall be levied or collected upon the goods set forth in Table V of the Schedule hereto.

Repeal. 5. The Customs (Amendment) Ordinance (No. 2), 1922, the Customs Tariff Ordinance, 1922 and the Customs Tariff (Amendment) Ordinance, 1923, are hereby repealed.

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SCHEDULE.

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TABLE I.

Import Duties Specific.

1. Ale, beer, stout, porter, cider and perry; all kinds, of a strength exceeding 3% of proof spirit ... ..	Per Imp. gall.	S. C.	2 00
2. Animals living, namely:—			
Cattle for slaughter ... ..	Per head		20 00
Sheep and goats for slaughter ... ..	do.		3 00
3. Bacon and ham not imported in tins ... ..	Per lb.		0 80
4. Beads ... ..	do.		0 60
or 20% <i>ad valorem</i> , whichever is the higher			
5. Biscuits ... ..	do.		0 40

**TABLE I.**  
**Import Duties Specific.—contd.**

	S.	C.
6. Butter not imported in tins ... .. Per lb.	1	00
7. Candles ... .. Per 100 lb.	15	00
8. Cards, playing ... .. Per pack not exceeding 53 cards	0	70
9. Cement for building purposes ... .. Per 400 lb.	2	00
10. Cheese not imported in tins ... .. Per lb.	1	00
11. Corn and grain:—		
(a) Wheat:		
(i) in the grain ... .. Per 100 lb.	5	00
(ii) ground or otherwise prepared ... do.	6	00
(iii) bran ... .. do.	2	50
(b) Barley, buckwheat, Kaffir corn, maize, millet, oats and rye:		
(i) in the grain or raw ... .. do.	3	00
(ii) ground, malted or otherwise prepared ... do.	4	00
(c) Rice ... .. do.	5	00
(d) Dhall (pulse) ... .. do.	6	00
NOTE.—Not including patent, proprietary or other specially prepared food, or corn or grain prepared as vegetables.		
12. Cotton piece goods, grey unbleached imported in the piece ... .. Per lb. gross weight including packing	0	40
13. Dates ... .. Per 100 lb.	4	00
14. Films for bioscopes or cinematographs not elsewhere enumerated ... .. Per 500 linear ft.	1	00
15. Fireworks of all descriptions ... .. Per lb. gross	2	00
16. Fish, salted, pickled or dried ... .. Per 100 lb.	4	00
17. Fodder: chaff, hay, lucerne, oat hay, oil cake and other fodder not otherwise described ... .. do.	2	00
18. Garlic and onions, not preserved ... .. do.	6	00
19. Ghee ... .. Per lb.	1	00
20. Matches:—		
(a) wooden:		
(i) in boxes or packages of not more than 100 matches ... .. Per gross of boxes or packages	3	00

TABLE I.

## Import Duties Specific.—contd.

Matches—(contd):—		S.	C.
(ii) in boxes or packages containing more than 100 but not more than 200 matches	Per gross of boxes or packages	6	00
(iii) and for every 100 additional matches in boxes or packages	Per gross of 100 matches	3	00
(b) fusees, vestas, or wax matches or other patent lights used as such:			
(i) in boxes or packages containing not more than 50	Per gross of boxes or packages	3	00
(ii) in boxes or packages of more than 50 but not more than 100	do.	6	00
(iii) and for every additional 50 in boxes or packages	Per gross of 50 matches	3	00
21. Metal wire not elsewhere included:—			
(a) iron	Per 100 lb.	10	00
(b) brass	do.	24	00
(c) copper	do.	32	00
(d) aluminium	do.	18	00
22. Methylated spirit, not potable	Per Imp. gall.	2	00
23. Milk, condensed, desiccated or preserved milk or cream	Per 100 lb.	15	00
24. Motor-cars imported complete with the necessary and appropriate initial equipment thereof and motor chassis, not elsewhere enumerated	Each	S. 300 plus	5% <i>ad valorem.</i>
Provided that any duty in respect of any motor vehicle imported into the Colony or Protectorate from the Tanganyika Territory shall be refunded to the person paying such duty on re-importation into the Tanganyika Territory of such motor vehicle within a period of six months from the date of such importation.			
25. Motor spirit, namely, benzine, benzoline, naphtha (not potable) gasoline, natalite, petrol, and petroleum spirit generally	Per Imp. gall.	0	30
26. Oils, mineral, illuminating or burning	do.	0	20
27. Salt, other than table salt, not elsewhere enumerated	Per 100 lb.	1	00
28. Soap, common, viz.:—laundry, polishing and soft soap; soap nuts	do.	5	00
29. Spirits:—		S.	C.
(a) perfumed	Per Imp. gall.	60	00
(b) liqueurs, cordials and mixed spirits exceeding 3% proof spirit	do.	40	00

## TABLE I.

## Import Duties Specific.—contd.

Spirits—(contd):—

(c) Other sorts exceeding 3% of proof spirit, viz.: brandy, whisky, rum, gin and geneva ... ..	Per proof gall.	S. C.	40 00
NOTE.—No allowance will be made for underproof in excess of 12½%.			
(d) toilet preparations and essences (liquid) and syrups and tinctures not otherwise enumerated containing over 3% of proof spirit ... ..	Per Imp. gall.		40 00
30. Sugar imported in bulk, and jaggery ... ..	Per 100 lb.		12 00
31. Tea ... ..	Per lb.		0 45
32. Tobacco:—			
(a) cigars or cigarillos ... .. or 50% <i>ad valorem</i> whichever shall be the greater.	do.		4 00
(b) Cigarettes ... .. or 50% <i>ad valorem</i> whichever shall be the greater.	do.		2 00
(c) Tobacco manufactured not elsewhere enumerated ... .. or 50% <i>ad valorem</i> whichever shall be the greater.	do.		2 00
(d) Snuff ... ..	do.		1 00
(e) Tobacco unmanufactured ... ..	do.		0 50
33. Waters, mineral, aerated and table:—			
(a) in bottles each not more than one reputed pint ... ..	Per doz. bottles		2 00
(b) in bottles containing more than one reputed pint but not more than one reputed quart ... ..	do.		4 00
(c) in larger sized bottles or other containers ... ..	Per Imp. gall.		2 00
34. Wines, viz.:—			
(a) Vermouth ... ..	Per Imp. gall.		4 50
(b) Other still wines:—			
Imported in bottle ... .. and in addition 10% <i>ad valorem</i> .	do.		3 00
Imported in cask ... .. and in addition 10% <i>ad valorem</i> .	do.		1 50
(c) Sparkling wines ... .. and in addition 10% <i>ad valorem</i> .	do.		9 00

NOTE.—Wines containing less than 3% of proof spirit are not included in the above and wines containing more than 50% of proof spirit are classed as spirits.

**TABLE I.**  
**Import Duties Specific.—contd.**

GENERAL NOTES.

24 reputed half pints, 12 reputed pints, 6 reputed quarts, and 4 reputed Imperial quarts to be deemed to be not less than one gallon.

Tins, jars, and other receptacles of reputed weights to be deemed to be not less than such weights.

Reputed 12 oz. 14 oz. and 16 oz. packets of candles to be deemed to be of those weights respectively.

Cement in packages of not less than 350 lbs. and not more than 400 lbs. to be deemed to be 400 lbs.

Oil and motor spirit in ordinary two 5 American gallon tins or one ten American gallon tin to be deemed to be not less than  $8\frac{1}{2}$  Imperial gallons, and 2 four reputed Imperial gallons to be deemed to be not less than 8 Imperial gallons.

“Proof” means the strength of proof as ascertained by Sykes’ hydrometer.

“Proof Spirit” shall mean spirits which at a temperature of 51 degrees of Fahrenheit’s thermometer weigh  $\frac{12}{13}$  of an equal volume of distilled water.

Goods mixed or made up of more than one article liable to duty under this or any other schedule of this Ordinance and not chemically forming another distinct substance are chargeable with the full duty payable on the article charged with the highest rate of duty and as if such article formed the whole composition.

**TABLE II.**

**Import Duties.—*Ad valorem* 30 per cent.**

1. Beverages:—

(a) Fruit juice, cordials and syrups not elsewhere enumerated.

(b) All other kinds not elsewhere enumerated, containing less than 3% of proof spirit.

2. Bioscopes, magic-lanterns, cinematographs, and parts and accessories thereof not elsewhere enumerated.

3. Clothing second-hand, imported for sale.

4. Gold and silver plate, and gold and silver-plated wares.

5. Jewellery, including imitation jewellery and rolled gold, enamel and gilt jewellery, precious stones and pearls and imitations thereof, whether mounted or unmounted; watches and watch cases and the mechanism and movements therefor; ornamental hat-pins; ornamental hair-pins and ornamental buckles, necklaces and muff-chains, and similar articles of adornment.

**TABLE II.****Import Duties.—Ad valorem 30 per cent.—contd.**

6. Proprietary medicines.
7. Oils, essential and perfumed.
8. Perfumery, cosmetics, dyes, powders and other preparations for toilet use, not elsewhere enumerated.
9. Paper, cigarette.
10. Timber, not including plywood and similar manufactures of timber.

**TABLE III.****Import Duties.—Ad valorem 10 per cent.**

1. Asbestos packing and boiler compositions; packing and lagging for engines, machinery, piping and buildings not elsewhere enumerated.
2. Bolts, nuts, nails, screws, rivets, hinges and washers and fastenings for doors and windows.
3. Bricks and tiles for building purposes, slates for roofing; asbestos sheeting.
4. Carbonic acid gas.
5. Coal tar.
6. Engravings and pictures.
7. Felt, ruberoid, uralite, and similar substances for building purposes.
8. Fire escapes, and fire extinguishing appliances and apparatus, and parts thereof.
9. Fireclay.
10. Hops and condensed malt imported for the brewing of beer.
11. Lifts, power, including the gates.
12. Metal:—
  - (a) Aluminium in plain or perforated sheets.
  - (b) Brass, copper, or composition metal in plain or perforated sheets.
  - (c) Iron and steel:
    - (i) Sheets, plain, perforated, galvanised, corrugated or enamelled; down piping and guttering and the supports thereof;
    - (ii) Angle, bar, channel, hoop, rod, plate, H., T., and similar iron and steel not elsewhere enumerated.

**TABLE III.****Import Duties.—*Ad valorem* 10 per cent.—contd.**

Metal—(contd):—

- (d) Lead, bar and sheet.
- (e) Tin and zinc; bar, plate, sheet, plain or perforated but otherwise unenumerated.
- (f) Metals of all sorts in bars, blocks, ingots, or pigs, not elsewhere enumerated.
- 13. Oil, linseed, lubricating, hempseed and turpentine and turpentine substitutes.
- 14. Painter's colours, varnishes and dryers.
- 15. Paper; all paper including tissue paper in its original mill ream wrapper not less than 16 inches by 15 inches, when imported in the flat, and paper in reels, not less than 9 inches wide, but not including feint or ruled paper, stationery, sensitized, tracing or carbon paper, blotting, wall, wrapping or sanitary paper.
- 16. Printing, lithographic and rolling inks, roller composition and stamping colours.
- 17. Sanitary earthenware, not including toilet ware; water closets, lavatories, and baths, and the fittings therefor not elsewhere enumerated.
- 18. Toys and implements used exclusively for playing indoor and outdoor games.
- 19. Window glass, putty, and plaster of paris.

**TABLE IV.****Import Duties.—*Ad valorem* 20 per cent.**

All goods, wares and merchandise, not elsewhere charged with duty and not enumerated in Table V and not prohibited to be imported shall be charged with a duty of 20 per centum *ad valorem*.

**TABLE V.****Import Duty Free.**

- 1. Acetic and other acid and preparations for use as mediums for the disinfection or coagulation of fluid latex, on proof to the satisfaction of the Commissioner of Customs that they will be used solely for that purpose.
- 2. Airships, aeroplanes and other aircraft; and parts and accessories thereof.
- 3. Animals, living, not elsewhere enumerated.
- 4. Atlases, charts, globes and maps.

## TABLE V.

## Import Duty Free.—contd.

5. Baggage equipment and stores imported by the Inspector-General, King's African Rifles, or his Staff Officer for the use of the said officers or either of them whilst travelling on duty.

## 6. Baggage:—

The *bona fide* baggage of a passenger, the property of and accompanied by such passenger.

*Bona fide* baggage shall consist of necessary and appropriate wearing apparel and personal effects; binoculars, photographic cameras, sewing machines and articles for household use (such as furniture, carpets, pictures, glass, linen, cutlery, crockery, silver and plated wares) which are proved to the satisfaction of the Commissioner of Customs to have been in household use by the passenger, and are not for sale; instruments and tools for the professional use of passengers.

*Bona fide* baggage shall not include such articles as the following:—

Arms, ammunition, alcoholic liquors, cigars, cigarettes, tobacco, perfumed spirits, carriages, motor-cars, motor-cycles, bicycles, provisions.

*Note*:—Duty shall not be leviable on alcoholic liquors or perfumed spirits, not exceeding one pint of each, cigars not exceeding one pound in weight, cigarettes not exceeding  $\frac{1}{4}$  lb. in weight, and tobacco not exceeding one pound in weight.

*Bona fide* baggage landed at any Customs port within two months of the arrival of the passenger may be included in this exemption at the discretion of the Commissioner of Customs.

7. Bands and belting of all kinds for driving machinery; boiler tubes and belting cloth.

8. Bioscopes and cinematographs and films for bioscopes and cinematographs imported for exhibition solely for educational purposes.

9. Blasting compounds including all kinds of explosives suitable and intended for blasting and not suitable for use in firearms.

10. Bottles and jars of common glass or earthenware, and bottles ordinarily used for aerated waters, empty; tin plates, and wood, cut or fashioned, not finished, imported solely for packing purposes, on proof to the satisfaction of the Commissioner of Customs that they will be used solely for such purpose.

11. Boy Scouts' uniforms and equipment.

12. Bullion, coin, specie, bank notes, and other paper currency.

**TABLE V.****Import Duty Free.—contd.**

13. Church decorations, altars, band instruments, bells, fonts, lecterns, pulpits, organs, harmoniums, plate or vestments, and illuminated windows imported by or for presentation to any religious body.

Sacramental wine, on proof to the satisfaction of the Commissioner of Customs that it is imported for use as such.

Memorial tablets and brasses; tombstones and ornaments for graves.

14. Coal, coke and patent fuel; liquid fuel, being crude or residual oil not suitable for purposes of illumination.

15. Coats of Arms, flags, and official stationery, and such other goods as the Governor may from time to time by notice in the Official Gazette declare to be within the exemption, in respect of any Consulate imported by a Consular Officer, on presentation by him at the Custom House of a certificate given by the Consulate for which they are destined that the articles are for its exclusive use.

16. Cotton raw, provided the same is imported for the purpose of rehandling, that is ginning and the processes connected therewith, and for packing for export.

17. Creosote, solignum and similar substances for the preservation of wood.

18. Cups, medals and other trophies imported for presentation at examinations, shows, or other competitions, or for commemorative purposes provided that the Commissioner of Customs is satisfied that such articles are imported exclusively for such purposes and are not for sale.

19. Diagrams, designs, drawings, models and plans.

20. Disinfectants not elsewhere enumerated.

21. Drugs, dressings, medicines and antiseptics, not elsewhere enumerated, on proof to the satisfaction of the Commissioner of Customs that they are imported for *bona fide* medicinal purposes, and rectified spirit to be used solely for the compounding of drugs and medicines.

22. Fish, fresh, fish fry and ova.

23. Fruit, fresh.

24. Girl Guides' uniforms and equipment.

25. Goods imported by or consigned direct to officers or men on board vessels of His Majesty's Navy for their personal use or consumption on board such vessels.

26. Goods imported for His Majesty's Land or Sea Forces in the Colony and Protectorate of Kenya or in the Uganda Protectorate on satisfactory proof to the Commissioner of Customs that they have been imported solely for such purpose and are the property of His Majesty.

## TABLE V.

## Import Duty Free.—contd.

27. Goods when imported by or purchased prior to clearing through the Customs by or for the use of the Governments of the Colony and Protectorate of Kenya or of the Uganda Protectorate.

28. Guano and other substances, animal, mineral or vegetable, artificial or natural, suitable for use as fertilisers or manures.

29. Ice.

30. Instruments, apparatus and appliances imported solely for scientific purposes.

31. Ivory, raw.

32. Laboratory glassware and porcelain ware; scientific apparatus and instruments for laboratory use; and scientific measuring instruments used in controlling any manufacturing operation.

33. Life-boats, belts and buoys, and other life-saving apparatus.

34. Machinery:—

(a) Machinery apparatus, appliances and instruments (not including material, mechanics' tools, domestic machines, or harness) for agricultural, manufacturing, mining, printing, or other industrial purposes; and parts thereof.

(b) Machinery apparatus, appliances and instruments (not including tools and domestic machines or appliances) and electrical material used in connection therewith, for the generation, storage, transmission, distribution of or lighting by gas or electric power, and parts thereof, but not including electroliers, gasoliers, lamps and fancy fittings, portable batteries, or electrical appliances for use in connection with motor vehicles.

(c) Cranes, elevators, hoisting shears, and parts thereof.

*Note*:—The term machinery shall mean machines consisting of a combination of moving parts or mechanical elements which may be put in motion by physical or mechanical force admitted as such by the Commissioner of Customs.

35. Machinery, plant, materials, and rolling stock imported or purchased prior to clearing through the Customs by an individual or firm under contract to the Government where such exemption from Customs duty forms part of the terms of contract.

36. Materials (other than paper and paper bags) imported for the packing of produce, on proof to the satisfaction of the Commissioner of Customs that they are to be used solely for such purpose.

## TABLE V.

## Import Duty Free.—contd.

37. Mining materials and substances for use in connection therewith viz:—

(a) Battery cloth and baize, gauze, matting, sieving and screening, for use in connection with machinery and apparatus including brattice cloth but not including coconut matting.

(b) Crucibles, cupels, and cupelling furnaces; graphite, ingot moulds and retorts and furnaces for roasting minerals.

(c) Cyanide and sulphocyanide of potassium or sodium, mercury and its compounds, and substances of a like nature imported for use solely in mining operations.

(d) Zinc fume dust and shavings.

38. Mosquito nets, mosquito netting and mosquito gauze

39. Officers' camp furniture, etc.

The camp furniture, fittings and equipment of officers in the service of the Governments of Kenya and Uganda, namely, in respect of each officer, one tent, table, chair, bed, mattress, mosquito curtain, bath and canteen, one rifle, one shot gun, one revolver, together with three hundred rounds of ammunition.

40. Officers' uniforms and accoutrements, namely, the uniform of a Naval, Military or Civil Government Officer, including the necessary arms, badges, and equipment thereto.

41. Pumps, pipes, piping and tubes of all kinds for water boring, gas, steam, drainage, sewerage, irrigation, water supply, or pumping, including meters, cocks, taps, ball cocks, grids, manhole covers, and fittings. Transmission hose.

42. Presses for produce.

43. Printed matter, namely, newspapers (other than newspapers imported for packing purposes), periodicals, literature, fashion plates, pamphlets, music other than roll music, trade catalogues, price lists, show cards, photographs not elsewhere enumerated. All printed or lithographed matter used or intended to be used solely for advertising purposes.

44. Printers' type and Printers' bronze.

45. Postage stamps.

46. Railway construction or equipment requisites as follows:—

Rails, sleepers, fastenings for rails or sleepers, girders, iron bridge work, culvert tops, locomotives, tenders, ballast trucks, goods wagons, carriages, trolleys, engine water tanks, turn-tables, permanent or fixed signals, weigh-bridges and railway lamps and other similar railway equipment requisites not elsewhere enumerated.

47. Rat traps.