

No. 6—1942.

Stamp Duty (Amendment).

AN ORDINANCE to amend the Stamp Duty Ordinance,
Ch. 33. No. 4.

Commencement.

[14th May, 1942.]

Short title and
construction.
Ch. 33. No. 4.

1. This Ordinance may be cited as the Stamp Duty (Amendment) Ordinance, 1942, and shall be read as one with the Stamp Duty Ordinance, hereinafter referred to as the Principal Ordinance.

Section 2 of
the Principal
Ordinance
amended.

2. Section 2 of the Principal Ordinance is hereby amended by inserting the following definitions in their appropriate alphabetical position in the section—

“Commissioner” means the Commissioner of Inland Revenue;

Ch. 36. No. 1.

“Postmaster General” means the officer officiating as such for the purposes of the Post Office Ordinance;

Substitution of
Commissioner
for Treasurer
in various
sections of the
Principal
Ordinance.

3. The word “Commissioner” is hereby substituted for the word “Treasurer”—

(a) wherever the word “Treasurer” appears in sections 4, 5 (a), 5 (g), 8, 12, 16, 17, 18, 19, 25, 27, 28, 29, 30, 55A, 56, 64, 74, 84, 86, 90, 91 and 92 of the Principal Ordinance; and

(b) where the word “Treasurer” first appears in subsection (2) of section 88 of the Principal Ordinance; and

(c) where the word “Treasurer” appears for the second time in subsection (3) of section 88. of the Principal Ordinance.

4. Section 5 of the Principal Ordinance is hereby amended by substituting the following for paragraph (c) thereof—

Section 5 of the Principal Ordinance amended.

(c) for the guidance of the several officers whose duty it may be to issue stamps or to examine documents to ascertain that the same are duly stamped or to receive or issue or stamp any document tendered to them ;

5. Section 7 of the Principal Ordinance is hereby repealed and replaced by the following—

Section 7 of the Principal Ordinance repealed and replaced.

Custody of stamps, dies, etc., and issue of stamps.

7. (1) All stamps shall be lodged and deposited with the Treasurer who shall issue to the Commissioner and the Postmaster General such stamps as may be required by them.

(2) The Commissioner and the Postmaster General shall be responsible for the sale and disposal of stamps issued to them in accordance with law.

(3) The Commissioner shall have the custody and control of all dies and presses for the impressing of stamps, and may, subject to any regulations under the last preceding section, authorise the impressing of stamps on any material, blank or executed, and either singly or in books or files, as the case may be, that shall be presented to him for this purpose.

6. Section 8 of the Principal Ordinance is hereby amended by substituting the words " and any of his clerks " for the words " and any clerk in the Treasury " in subsection 5 thereof.

Section 8 of the Principal Ordinance amended.

7. Section 10 of the Principal Ordinance is hereby amended by substituting the word " Commissioner " for the word " Treasury " therein.

Section 10 of the Principal Ordinance amended.

8. Section 14 of the Principal Ordinance is hereby repealed and replaced by the following—

Section 14 of the Principal Ordinance repealed and replaced.

Issue of impressed stamps.

14. Material bearing impressed stamps may from time to time be issued by the Commissioner to public officers, and, when so issued, shall be accounted for by such officers.