

## BECHUANALAND PROTECTORATE.

No. 22 of 1945.

(Promulgated 28th September, 1945.)

### PROCLAMATION

BY HIS EXCELLENCY THE HIGH COMMISSIONER

Entitled the Bechuanaland Protectorate Stamp Duties and Fees Proclamation, 1945.

Whereas it is expedient to consolidate and amend the laws in force in the Bechuanaland Protectorate relating to stamp duties and fees:

Now therefore under and by virtue of the powers in me vested I do hereby declare, proclaim and make known as follows:—

#### PRELIMINARY.

1. The laws mentioned in the First <sup>Repeat.</sup> Schedule to this Proclamation are hereby repealed to the extent set out in the fourth column of that Schedule, together with so much of any other law as may be repugnant to or inconsistent with the provisions of this Proclamation:

Provided that—

- (a) any amount payable, at the commencement of this Proclamation or thereafter, under any law hereby repealed (although imposed by a law purporting to relate to stamp duties) by way of fee or scale of fees shall, unless otherwise specifically provided in this Proclamation, continue to be payable;
- (b) any amount payable, at the commencement of this Proclamation or thereafter, by way of licence or licence duty under any law hereby repealed (although imposed by a law purporting to relate to stamp duties) shall continue to be payable until otherwise provided by law.

2. In this Proclamation and in any regulations made thereunder, unless inconsistent with the context—

“ die ” shall mean any plate, type, tool, or implement whatever, used in accordance with this Proclamation or regulations made thereunder for expressing or denoting any duty or rate of duty or the fact that any duty or rate of duty or

Interpre-  
tation of  
terms.

penalty has been paid or that an instrument is duly stamped or is not chargeable with any duty or for denoting any fee, and shall include any part of any such plate, type, tool, or implement;

“duty” shall mean any duty leviable by means of stamps under this Proclamation or any other law for the time being in force;

“executed”, when used in relation to an instrument, shall mean executed as required by or as sufficient in law;

“fee” or “fee of office” shall mean any fee the payment of which is prescribed by or under the authority of any law, regulation, or rule of court in respect of proceedings or process, or any document tendered or used, in any court of law or in respect of any matter to be transacted or document used in any public office;

“forge” and “forged” shall include counterfeit and counterfeited;

“instrument” shall include any written document;

“marketable security” shall mean any security, stock, debenture, share, or any other interest capable of being sold in a sharemarket or exchange or otherwise and shall, where the context requires, include also the scrip, certificate, warrant, or other instrument by which the ownership of or title to any such security, stock, debenture, share, or other interest aforesaid is represented;

“material” shall include material of every description upon which words or figures can be expressed;

“stamp” shall mean a stamp impressed by means of a die or an adhesive stamp;

“stamped”, when used in relation to an instrument or any material, shall mean that the instrument or material is impressed with a stamp to the proper value by means of a die or has an adhesive stamp of the proper value affixed thereto;

“unstamped” shall mean not duly stamped as required by this Proclamation or any other law.

## CHAPTER I.

### ADMINISTRATION OF PROCLAMATION.

3. (1) The Financial Secretary shall, subject to the control of the High Commissioner, be responsible for the carrying out of the provisions of this Proclamation, but in exercising his powers or performing his duties thereunder he may act personally or through officers in the public service acting under his authority.

Duties and  
responsi-  
bility of  
Financial  
Secretary.

(2) The Financial Secretary shall make such arrangements for the supply to, and the sale and distribution of stamps at, public offices, or at any other premises as may be necessary for the convenience of the public, and may authorise any person to sell or distribute stamps for the purposes of this Proclamation or any regulations made thereunder.

(3) The Financial Secretary may make use of such forms as he may from time to time think necessary or convenient for the better carrying out of the provisions of this Proclamation and any regulations made thereunder.

4. The Financial Secretary may make, or authorise to be made, an allowance or refund in respect of any stamp which has been inadvertently spoiled or rendered unserviceable for use, or which has been rendered obsolete by demonetization in accordance with regulations made under this Proclamation, if it be shown to his satisfaction that the stamp has not served or been made available in any manner whatsoever for purposes of duty or fee or for any other use: Provided that—

Allowance  
or refund  
for spoiled  
stamps.

- (a) application for any such allowance or refund shall be made within twelve months after the stamp was spoiled or was rendered unserviceable or obsolete; and
- (b) the stamp and, if necessary, any instrument or material to which it is attached, shall be delivered to the Financial Secretary to be marked or destroyed; and
- (c) any such allowance or refund may be made in stamps or money as the Financial Secretary may think fit.

## CHAPTER II.

### IMPOSITION OF STAMP DUTIES.

5. (1) Every instrument described in the Second Schedule to this Proclamation shall, save as to the exemptions in this Proclamation and in that Schedule specified, be severally subject to the duties prescribed in that

Stamp duty  
to be  
charged in  
accordance  
with  
Second  
Schedule.

Schedule in respect of such instrument, whether the instrument be executed in the territory or whether it be executed outside the territory and relate to the transfer or hypothecation of any property situate therein or to any matter or thing to be performed or done therein.

(2) Everything contained in the said Second Schedule shall be deemed to be and shall be construed and applied as part of this Proclamation.

#### MANNER OF DENOTING PAYMENT OF DUTY.

Use of stamps in payment of duty.

6. (1) The payment of any duty or fee payable by law shall, save as is otherwise in this Proclamation specially provided, be denoted by means of an adhesive revenue stamp or stamps of not less than the required value, affixed to the instrument chargeable and defaced as prescribed by this Proclamation: Provided that—

- (a) in the case of any instrument liable to the duty of one penny, a postage stamp may be used for denoting the duty;
- (b) payment of duty may be denoted by means of impressed stamps in respect of the following classes of instruments, that is to say: Cheques, bills of exchange liable to a fixed rate of duty, proxies, receipts, and any other class of instrument to which the Resident Commissioner may from time to time by notice in the *Gazette* apply this proviso;
- (c) any stamped paper or material in authorised use or service for representing or denoting payment of duty or fee at the commencement of this Proclamation may be continued in such use and shall continue to be available for like purposes until withdrawn by the Resident Commissioner by like notice;
- (d) where the duty or fee to which an instrument is liable makes it necessary to affix thereto a large number of stamps, the Financial Secretary may, at his discretion, authorise the issue of a special receipt for the duty or fee paid in lieu of requiring stamps to be affixed to the instrument, and upon the issue of such receipt shall endorse upon the instrument liable a certificate of the due payment of the said duty or fee. Every such certificate shall contain a reference

to the number and date of the receipt issued and shall set forth the amount paid as such duty or fee.

(2) The High Commissioner may by notice in the *Gazette* declare—

- (a) that the duty on any instrument or class of instrument shall be denoted by impressed stamps instead of adhesive stamps;
- (b) that the duty on any particular class or description of instrument shall be denoted by stamps appropriated to that class or description of instrument;
- (c) that stamped paper or material shall be used for any particular class or description of instrument;
- (d) the time within which any particular class of instrument shall be stamped whenever the duty thereon may lawfully be denoted by impressed stamps;

and the provisions of any such notice shall be read and construed as if they were in this Proclamation contained.

(3) The duty on any instrument which is notarially executed shall be denoted on the notarial minute or original of such instrument; and if any notarially executed instrument liable to duty be found to be unstamped after the time for stamping allowed in respect of such instrument under this Proclamation, the notary by or before whom the same was executed or passed shall be liable to have the instrument properly stamped; but nothing herein contained shall be construed as exempting from liability to duty or any penalty any other person who is by law liable in respect of the duty or penalty.

7. (1) Every instrument written upon stamped material shall be written in such manner, and every instrument partly or wholly written before being stamped shall be so stamped, that the stamp appears on the face of the instrument and cannot be used for or applied to any other instrument written upon the same piece of material.

How instruments shall be written and stamped.

(2) An instrument containing or relating to several distinct matters shall be separately and distinctly charged, in respect of each of the matters, with duty as if it were a separate instrument, except that it shall not be necessary to stamp separately a power of attorney to perform a particular act, or a receipt for or acknowledgment of money paid, provided the power, receipt, or acknowledg-

ment (as the case may be) is contained in an instrument liable to a higher rate of duty, and is subordinate or incidental to the main character or purpose of the instrument.

(3) Every person who attests or certifies any copy, duplicate, or *grosse* of any instrument liable to duty shall add to his attestation or certificate a statement of the amount of duty stamped on the original instrument.

(4) All facts and circumstances affecting the liability of any instrument to duty or the amount of duty with which any instrument is chargeable shall be fully and truly set forth in the instrument; and every person who, with intent to evade the payment of duty—

(a) executes any instrument in which all such facts and circumstances are not fully and truly set forth; or

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

shall incur a penalty not exceeding twenty pounds.

(5) Where an instrument is chargeable with *ad valorem* duty in respect of an amount stated in any foreign currency the duty shall be calculated in British currency according to the current rate of exchange on the date of the instrument.

(6) Where an instrument contains a statement of current rates of exchange or average price and is stamped in accordance with that statement, it shall, in respect of the statement, be deemed to be duly stamped, unless and until it is shown that the statement is untrue and that the instrument is in fact insufficiently stamped.

(7) If the duty be determinable by reference to the amount of any value or consideration and that amount be in dispute it may be fixed by the Financial Secretary if the person liable to duty consents; otherwise the amount shall be determined in the same manner as if transfer duty were payable.

Bills of  
exchange  
and  
promissory  
notes:  
Definitions.

8. (1) For the purposes of this Proclamation the expression "bill of exchange" shall include any unconditional order in writing addressed by one person to another signed by the person giving the order and requiring the person to whom it is addressed to pay on demand or at a fixed or future time a sum of money to or to the order of a specified person or to bearer.

Any such order to pay, although 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; or
- (c) a statement on the bill that it is drawn against specified documents attached thereto for delivery on acceptance or on payment of the bill, as the case may be; or
- (d) a statement on the bill that it is drawn under or against a specified letter of credit or other similar authority,

shall be deemed an unconditional order.

(2) A cheque is a bill of exchange drawn on a banker payable on demand; and a bill expressed to be payable at sight or on presentation shall, for purposes of this Proclamation, be deemed to be payable on demand.

(3) A promissory note shall mean and include any written and signed promise by one person to another engaging to pay on demand or at a fixed or future time a sum of money to or to the order of such other person or any other specified person or to bearer.

9. Every person into whose hands shall come before it is stamped any bill of exchange or promissory note drawn or made outside the territory shall, before he presents such bill or note for payment or endorses, transfers or in any manner negotiates or pays it, stamp it at the rates and in the manner prescribed by this Proclamation.

Bills or notes made outside the territory may not be used until stamped.

10. (1) Every person who issues, receives, endorses, transfers, negotiates, presents for payment, or pays any bill of exchange liable to duty and not duly stamped shall incur a penalty not exceeding twenty pounds, and the person who takes or receives from any other person any such bill either in payment or as a security or by purchase or otherwise shall not be entitled to recover thereon or to make the same available for any purpose whatever:

Penalties in respect of unstamped bills of exchange.

Provided that—

- (a) in the case of any bill of exchange delivered or presented without being duly stamped, the acceptor of the instrument or any banker to whom it is presented in the ordinary course of business may duly deface any stamp thereon and not duly defaced, or if the instrument be unstamped, may affix

thereto a stamp or stamps both for the amount of duty for which the instrument is liable and for the amount of the validating penalty prescribed in subsection (5) of section *nineteen* and may deface the stamps as if he were the authorised revenue officer mentioned in the said section;

- (b) any such instrument shall thereupon, so far as respects the duty, be deemed to be valid and available;
- (c) any person by whom a bill is stamped in accordance with proviso (a) shall be entitled to charge the value of the stamps affixed thereunder in account against the person from whom the bill was received, or may deduct the same from the amount of the bill, and any person against whom any such charge or deduction is made shall have the right to recover the amount charged or deducted, from the drawer or any endorser or from any other person who was in default in respect of the stamping of the instrument.

(2) When a bill of exchange is drawn in a set according to the custom of merchants and one of the set is duly stamped, the other or others of the set (if denoted "second", "third", or as the case may be) shall, unless issued or in some manner negotiated apart from the stamped bill, be exempt from duty; and upon proof of the loss or destruction of a duly stamped bill forming one of such set, any other bill of the set which has not been issued or in any manner negotiated apart from the lost or destroyed bill, may, though unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

(3) A promissory note liable to duty, which is executed within the territory on or after the first day of October, 1945, shall not be duly stamped for the purposes of this Proclamation and shall not be valid, nor shall any person be entitled to recover thereon or to make the same available for any purpose whatsoever, unless before the due date of payment of the note and in any case within forty-two days after the date of the execution of the note, or if the promissory note is payable on demand, within forty-two days after the date of execution of the note, and in any case before such demand is made, the stamps required to be affixed thereto have been defaced by an authorised revenue officer or by a postmaster as defined in section *two* of the Post Office

Administration and Shipping Combines Discouragement Act, 1911 (Act No. 10 of 1911), in force in the territory by virtue of Proclamation No. 28 of 1916, or by a banker to whom such promissory note has been presented in the ordinary course of business.

(4) Any promissory note liable to duty executed within the territory prior to the first day of October, 1945, which at that date was not stamped as required by law shall be invalid as from that date, and no person shall be entitled to recover thereon or to make the same available for any purpose whatsoever unless it is produced for validation by an authorised revenue officer before the thirty-first day of December, 1945.

(5) Notwithstanding anything contained in sub-section (3) or (4), where it is established to the satisfaction of the Financial Secretary that the omission to obtain defacement of any such stamp upon a promissory note under sub-section (3) or validation of the promissory note under sub-section (4), as the case may be, was due to inadvertence and not to any intention to evade or postpone the payment of duty, the Financial Secretary may validate such a note on payment of a validating penalty equal to five times the validating penalty chargeable under the provisions of this Proclamation.

(6) If any person who receives or has received, from the maker thereof, a promissory note liable to duty which has not been stamped in accordance with the provisions of this Proclamation, fails to attach thereto stamps of the value prescribed by this Proclamation and to submit it, within the period prescribed in sub-section (3) or (4) in respect of such note, to an authorised revenue officer for the purpose of the defacement of the stamps thereon, he shall incur, in respect of every such note, a penalty not exceeding twenty pounds.

11. (1) For the purposes of this Proclamation the expression "broker's note" shall mean the note required to be sent by any broker or agent to his principal advising the sale or purchase of any marketable security or of any movable property.

Brokers' notes.

(2) Every person who effects any sale or purchase as a broker or agent shall, within twenty-four hours thereafter, make, execute, stamp, and transmit to his principal a broker's note, which shall specify the marketable security or the property sold or purchased and shall state the full and true sale or purchase price; and in default of so doing be liable to pay three times the duty and a penalty not exceeding twenty pounds.

who may, if the deed or declaration has been executed outside the territory, require any officer of the company or corporate body who is within the territory to produce within a reasonable time, not being more than three months, the deed or declaration for the purposes of any such inspection.

Nothing in this sub-section contained relating to a deed or declaration shall be construed as applying to the transfer of a marketable security available to or in favour of bearer.

(2) The company, corporate body or local authority, by which any marketable security is issued, shall be liable to stamp the same but shall be entitled to refuse or withhold the issue of the security until the duty has been received by it from the allottee or person entitled to the security. If a company, corporate body or local authority, or any officer thereof, make default in complying with the requirements of this section it shall, in addition to being liable for the duty, incur a penalty not exceeding fifty pounds.

(3) Any company or corporate body which undertakes to maintain a supply of revenue stamps of the Bechuanaland Protectorate for sale at any of its branch registries or offices outside the territory for the purpose of facilitating the payment of duty under this section in respect of transactions effected outside the territory may be allowed a discount not exceeding five per cent. on the value of revenue stamps purchased for the purpose.

Policies of insurance.

14. (1) For the purposes of this Proclamation the expression "policy of life insurance" shall mean a policy upon any life or lives or upon any event or contingency relating to or depending upon any life or lives, except a policy of insurance against accident to a person or in respect of any injury, incapacity, sickness or the like, or a policy whereby a sum is payable to cover any compensation or damage due under a law relating to workmen's compensation or employer's liability or the common law, in respect of the death or illness of or injury to an employee.

(2) Where a renewal of any policy of insurance liable to duty is effected by payment of premium, a premium-receipt shall be issued and stamped for the proper amount of duty payable on the renewal.

(3) Every person who—

- (a) receives or takes credit for any premium or consideration for any policy of insurance or renewal thereof liable to duty and does not within one month after receiving or taking credit for such premium or consideration make out and execute a duly stamped policy, receipt, or instrument; or
- (b) pays or allows in account, or agrees to pay or allow in account, any money upon or in respect of any policy of insurance or renewal thereof which is not duly stamped,

shall incur a penalty not exceeding fifty pounds.

(4) Any person issuing tickets, coupons, notices, or other documents purporting to be, or to entitle to, an insurance in the event of death, accident, sickness or the like, or any person in the territory acting as agent in any such matter shall annually in the month of April transmit or deliver to the Financial Secretary a declaration setting forth, with such particulars as may be required, the total amount derived during the year ending the previous thirty-first day of March, or any other date prescribed by the Financial Secretary, from the issues or sales above mentioned, and shall at the same time pay the duty appearing to be due thereon in accordance with the Second Schedule to this Proclamation, and, in default thereof, shall incur a penalty not exceeding fifty pounds.

15. (1) Every letter or power of attorney appointing a proxy to vote at any meeting shall specify the day upon which the meeting at which it is intended to be used is to be held and shall be available only at the meeting so specified and any adjournment thereof.

Powers of attorney or proxies to vote at meetings.

(2) Every person who makes or executes, or votes or attempts to vote under or by means of, any such letter or power of attorney which is not duly stamped, and every chairman or secretary of a meeting who permits the use at such meeting of any such letter or power of attorney which is not duly stamped, shall incur a penalty not exceeding twenty pounds.

16. (1) For the purpose of this Proclamation the expression "receipt" shall include any note, memorandum, or writing, whereby any money or any bill of exchange or promissory note for money is acknowledged or expressed to have been received or deposited or paid or whereby any debt or demand or any

Receipts.

part of a debt or demand is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment and whether the same is or is not signed with the name of any person.

(2) If a number of signatures denoting receipts of payment of money be subscribed on a pay-sheet or other document, the duty in respect of such receipts may be paid by means of a stamp for the total amount of duty payable, affixed to and cancelled on such document by any person responsible for such document instead of by a separate stamp for each signature, and any stamp duty paid as aforesaid may be apportioned among the persons who would otherwise be liable for the same and deducted from the payments in respect of which stamps should have been affixed by such persons.

(3) If any person—

(a) give a receipt liable to duty and not duly stamped; or

(b) in any case where a receipt would be liable to duty, refuse to give a receipt duly stamped; or

(c) upon a payment to the amount of one pound or upwards give a receipt for a sum not amounting to one pound or separate or divide the amount paid with intent to evade duty,

he shall incur a penalty not exceeding ten pounds.

Transfer deeds.

17. When two or more properties are sold at the same time for an aggregate sum, the duty may be denoted on one deed of transfer and any other deeds appertaining to the sale need not be stamped but a reference shall be made thereon to the deed which has been stamped.

Persons liable to stamp particular instruments.

18. The persons in this section designated shall be the persons respectively liable and required to stamp the several instruments therein mentioned:—

<i>Description of Instrument.</i>	<i>Person Liable.</i>
Agreement or contract.....	The parties thereto.
Bill of exchange or promissory note.....	The drawer or maker.
Bond.....	The person giving or passing the bond.
Cession.....	The cedent.
Lease.....	The lessor.
Policy of insurance.....	The person issuing the same.
Receipt.....	The person giving it.
Any other instrument (except where specific provision is made)	The maker or person executing the same.
Any instrument whereon court or office fees are payable	The person to whom the same is issued or by whom the same is lodged.

### CHAPTER III.

#### GENERAL PROVISIONS INCIDENTAL TO STAMPING OF INSTRUMENTS.

19. (1) Every instrument liable to duty which is executed within the territory shall, save as is otherwise specially provided in this Proclamation, be stamped before or at the time of execution. If an instrument be executed by two or more persons, the time of execution shall be deemed to be extended to the time when the instrument is signed by the later or latest executant thereof. Any such instrument not stamped before or at the time of execution may be stamped within seven days thereafter by or in the presence of the person liable under this Proclamation to stamp the instrument, who shall then deface the stamp or stamps as required by section *twenty-two*.

Time at which instruments shall be stamped, and persons liable for stamping.

(2) An instrument executed outside the territory shall be stamped within seven days after the date on which it is first received within the territory, and it shall be the duty of the person first receiving within the territory any such instrument to note thereon the date of the receipt and sign such note.

(3) An instrument executed within the territory may, within twenty-one days after its execution, and an instrument executed outside the territory may, within twenty-one days after its receipt within the territory, be stamped in the presence of any authorised revenue officer, who shall, in the attestation of the stamping, deface the stamp or stamps by his initials and the impression of his office date stamp.

(4) Every instrument liable to be stamped in respect of any fee of office shall be stamped at or before the time when the instrument is first issued or received by the court or office and shall not be issued or received unless duly stamped.

(5) If through inadvertence an instrument liable to duty be not stamped at or within the time prescribed by this section, it may (save as is otherwise specially provided in the next succeeding section) thereafter be stamped in the presence of an authorised revenue officer but subject to payment of a validating penalty according to the following scale, which shall in no case exceed fifty pounds, that is to say—

If the instrument be voluntarily presented for stamping within the undermentioned periods from the date of execution or date of receipt in the territory.	Penalty to be Paid.	Subject to a Minimum Penalty of:
Three months.....	A sum equal to half the unpaid duty	Two shillings and six pence.
Six months.....	A sum equal to the unpaid duty	Five shillings.
Twelve months.....	A sum equal to twice the unpaid duty	Five shillings.
Exceeding twelve months	A sum equal to three times the unpaid duty	Ten shillings.

(6) The penalty payable shall be denoted by an appropriate penalty stamp or stamps affixed to the instrument, and the stamps representing the duty and the penalty shall be defaced by an authorised revenue officer by his initials and by impress of his office date stamp.

(7) Any instrument stamped in accordance with this section shall be deemed to be duly stamped, save as to any liability to pay any penalty incurred by any person for default in respect of the stamping of the instrument.

(8) If in any case there be good reason to believe that any omission or default in respect of stamping was intentional and with a view to evasion of the duty payable, the authorised revenue officer shall, instead of acting under this section, proceed as provided by sub-section (2) of the next succeeding section.

(9) For the purposes of this section or any other provision of this Proclamation relating to the stamping of, or defacement of stamps upon instruments, an authorised revenue officer shall include the Financial Secretary or any administrative officer, and, in the case of instruments relating to matters with which he is or may be officially concerned, shall include the Registrar of the High Court, Registrar of Deeds, Registrar of Mining Titles, Master of the High Court or clerk of a subordinate court. The High Commissioner may by notice in the *Gazette* depute any public officer to act as an authorised revenue officer for the purposes referred to in this sub-section, either in respect of instruments generally or in respect of such classes of instruments as may be designated by the High Commissioner in such notice.

(10) If any person liable to stamp any instrument is in doubt whether he is so liable, or as to the extent of his liability, and he has

within seven days after the execution of such instrument lodged it with an authorised revenue officer for submission to the Financial Secretary for his decision whether such liability exists or as to the extent of such liability, the date of the execution of such instrument shall be deemed, for the purposes of this section, to be the date on which the decision of the Financial Secretary is communicated to the person who lodged such instrument as aforesaid.

20. (1) Save as is otherwise expressly provided by this Proclamation or any other law, no instrument which is required to be stamped shall be available for any purpose whatever unless the same be duly stamped, and in particular shall not be produced or given in evidence or be made available in any court of law, except—

Invalidity  
of  
unstamped  
instruments  
and  
provisions  
for  
validation.

- (a) in criminal proceedings, or
- (b) in any proceedings by or on behalf of the Government for the recovery of any stamp duties on the instrument, or of any penalties alleged to have been incurred by reason of the instrument not being duly stamped:

Provided that the court before which the instrument is tendered may permit or direct the instrument to be stamped in accordance with sub-section (5) of the last preceding section, but subject to a penalty of twice the amount therein mentioned and on the instrument being so stamped may admit it in evidence. The registrar or clerk of the court may in every such case act as the attesting official.

(2) It shall be the duty of every public officer to take cognizance of the requirements of this Proclamation in respect of the stamping of any instrument which may come before him in his official capacity, and no instrument which is liable to duty or fee and not duly stamped, may be issued, received, lodged, filed, enrolled, or registered, unless or until the same is duly stamped. In the event of any refusal by any person to have such instrument duly stamped, or if there be good reason to believe that fraud or evasion of duty was intended, the public officer aforesaid shall impound the instrument and transmit it to the Financial Secretary for the purpose of the recovery of the duty and any penalty incurred.

(3) Every contract, agreement, or undertaking made for the purpose of evading, defeating or frustrating the requirements of this

Proclamation as to the stamping of instruments, or with a view to precluding objection or inquiry relative to the due stamping of any instrument, shall be void: Provided that nothing in this sub-section contained shall prohibit any agreement between parties as to the distribution between themselves of liability to pay the amount which has been paid as duty.

Adjudication respecting stamp duty liability.

21. (1) A note or certificate made on any instrument under the official stamp of the Financial Secretary and signed by him or by his authority stating that the instrument is duly stamped or is not liable to duty or to further duty, shall be conclusive in all courts and places of the fact so certified.

#### DEFACEMENT OF ADHESIVE STAMPS.

How adhesive stamps shall be defaced.

22. (1) Subject to the provisions of this Proclamation, an instrument, the duty on which is required to be denoted by an adhesive stamp, shall not be deemed duly stamped, unless the person required by law to deface the stamp defaces the same by writing or impressing in ink on or across the stamp his name or initials, or the name or title of his firm or company or his business name, together with the true date of the defacement in such manner as effectually and permanently to deface the stamp and render the same incapable of being used for any other instrument or for any postal purpose.

(2) Any public officer or any banker or any employee or agent of any banker or of any insurance company when charged with the duty of defacing stamps may deface the stamp on any instrument, by impressing his office and date stamps thereon, provided indelible ink be used therefor.

(3) Whenever it is shown to the satisfaction of any authorised revenue officer that an undefaced or insufficiently defaced stamp affixed to any instrument for purposes of duty was affixed at the proper time for stamping, every such officer may deface the stamp as hereinbefore provided, and thereupon the stamp so defaced shall in respect of its value be reckoned as denoting payment of so much of the duty chargeable on the instrument as is represented by the defaced stamp.

(4) Every authorised revenue officer may, whenever he deems it necessary, require evidence on oath or other satisfactory proof of the date of the execution of any instrument presented to him for the purpose of defacing

any stamp thereto affixed, or if the instrument was executed outside the territory, of the date when it was first brought into the territory for use therein.

(5) No such officer may be required to deface or authorise defacement of the stamps affixed to any instrument, or to witness or attest the stamping thereof, if he be of opinion that the stamps thereon are of less value than the amount of duty or fee for which the instrument is liable.

23. Whenever duty is denoted by adhesive stamps the following provisions shall apply:—

- (1) The stamps on all instruments which are required to be executed or stamped before any particular class of public officer shall, if not defaced by the person liable to stamp the instrument, be defaced by such an officer.
- (2) The stamps on any notarial instrument shall be defaced by the notary by or before whom the instrument is passed.
- (3) The stamps on any other instrument may be defaced by any party thereto and, if not so defaced, the stamp shall be defaced by the person liable under this Proclamation to stamp the instrument.
- (4) Stamps affixed to any instrument in payment of any fee of office may be defaced by the person liable by law to pay the fee and, if not so defaced, shall be defaced by the public officer or person by whom the instrument is first issued or received.

The persons who are required to deface adhesive stamps.

#### CHAPTER IV.

##### OFFENCES.

24. Every person shall be guilty of an offence and shall be liable on conviction to a fine not exceeding fifty pounds, or in default of payment to imprisonment with or without hard labour for a period not exceeding six months, or to such imprisonment without the option of a fine, or to both such fine and imprisonment—

Offences in relation to stamping of defacement of stamps and to evasion of duty.

- (a) who, in relation to the stamping of any instrument or the defacement of any stamp on any instrument, wilfully uses, enters, or attests any date other than the true date; or
- (b) who wilfully misstates any facts or circumstances relative to the character of any instrument or the duty to which any instrument is liable; or

- (c) who by any wilful act, contrivance, or omission evades or attempts to evade or aids or abets any other person in evading any duty payable under this Proclamation.

Offences in relation to dies and stamps and unlawful possession of stamped paper.

25. (1) Every person who does or causes or procures to be done, or knowingly aids, abets, or assists any other person in doing, any of the acts following, that is to say, who—

- (a) forges a die or stamp;
- (b) prints or makes an impression upon any material with a forged die;
- (c) with intent to defraud, prints or makes an impression upon any material from a genuine die;
- (d) cuts, tears, or in any way removes from any material any stamp, with intent that any fraudulent use should be made of such stamp or of any part thereof;
- (e) mutilates any stamp with intent that any fraudulent use should be made of any part thereof;
- (f) with intent to defraud, fixes or places upon any material any stamp or part of a stamp which, whether with such intent or not, has been cut, torn, or in any way removed from any other material;
- (g) erases or otherwise removes, or does any act which appears to erase or remove, from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any fraudulent use should be made of the stamp upon such material;
- (h) sells or exposes for sale, or utters or uses, any forged stamp or any stamp which has been fraudulently printed or impressed from a genuine die knowing the same to be forged, or to be so printed or so impressed;
- (i) knowingly and without lawful excuse (the proof whereof shall lie upon him) has in his possession any forged die or stamp or any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise, either really or apparently, removed;

- (j) with intent to defraud and so that the stamp may be used again, removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument, or uses for any postal purpose, any adhesive stamp which has been so removed;
- (k) sells or offers for sale or utters any adhesive stamp which has been so removed, or utters any instrument having thereon any adhesive stamp, which has to his knowledge been so removed as aforesaid;

shall be guilty of an offence and shall be liable on conviction to imprisonment with hard labour for a period not exceeding seven years.

(2) Every person who without lawful authority or excuse (the proof whereof shall lie upon him) purchases or receives or knowingly has in his possession or custody—

- (a) any paper manufactured or provided for the purpose of making or impressing stamps by or for the proper authorities, before the same shall have been duly stamped and issued for public purposes; or
- (b) any plate, die, dandy-roller, mould, or other implement;

shall be guilty of an offence and liable on conviction to imprisonment with or without hard labour for a period not exceeding two years.

26. If any forged stamp be found in the possession of any person authorised to sell or distribute stamps, that person shall, until the contrary is proved by him, be deemed to have had the stamp in his possession, knowing it to be forged and with intent to sell, use, or utter it, and shall be liable to the punishment hereinbefore provided in the case of a person who sells or exposes for sale or utters or uses any forged stamp.

Presumption in case of possession of forged stamps.

27. (1) On sworn information that there is good reason to suspect any person of being guilty of any of the offences mentioned in this chapter or to suspect that any stamps either forged, stolen, or fraudulently obtained are in any place or in the possession or custody of any person, any administrative officer or justice of the peace or any other officer who may be authorised to issue a search warrant shall be entitled to issue a search warrant authorising any police constable or proper officer to search the said place or person, or any person suspected of being or having been in any way engaged or concerned in the com-

Powers of search for and seizure of forged stamps, etc.

mission of any such offence or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, or any place where such machinery, implements, or utensils or any stamps stolen, forged, or fraudulently obtained may be, and, if upon the search any of the said articles or things be found, the same may be seized and carried away and shall afterwards be delivered to the administrative officer of the district who shall have the custody thereof until the same be dealt with in accordance with law.

(2) Any articles or things so seized shall be adjudged to be forfeited to the Crown by the court having jurisdiction as to the offence and thereafter shall be dealt with as the Financial Secretary may direct:

Provided that nothing herein contained shall affect the rights of any person who is otherwise entitled by law to the possession or custody of any stamps, machinery, implements, or utensils, stolen, or improperly obtained.

(3) Where any stamps are seized under warrant, the person authorised by the warrant shall, if required, give to the person in whose custody or possession the stamps are found, an acknowledgment of the number, particulars, and amount of the stamps, and permit the stamps to be marked on the back before the removal thereof.

## CHAPTER V.

### GENERAL AND MISCELLANEOUS.

Recovery  
of duty  
fees and  
penalties  
by action.

28. (1) Any duty, fees, and penalties payable under this Proclamation shall be a debt due to his Majesty in his Government of the territory, and, anything to the contrary notwithstanding in any law relating to Subordinate Courts, may, if the total amount thereof do not exceed five hundred pounds, be recovered by action in the Subordinate Court of First Class of the district in which the person liable to the duty, fees, or penalties resides, or carries on business. Such Subordinate Court may, on its own motion or at the request of either party to the proceedings, reserve any question of law that may arise thereon for the decision of the High Court, and the question shall be stated by the District Commissioner in the form of a special case and may be argued before and shall be determined by the High Court, which may give such directions in the matter, and may make such order as to costs, as to it may seem fit.

If the total amount aforesaid exceeds five hundred pounds the same may be recovered by action in the High Court.

(2) Every such action shall be at the suit of the Financial Secretary.

(3) All duties, fees, and penalties under this Proclamation shall be paid into the revenues of the territory.

(4) Nothing in this section contained shall be construed as depriving the Financial Secretary or any other officer of any other remedy for the recovery of duty, fees, or penalties mentioned in this Proclamation, or as exempting from prosecution and punishment any person who is liable thereto under any other section of this Proclamation.

(5) If the Financial Secretary has reason to believe that any person has in his possession any instrument liable to duty under this Proclamation which has not been duly stamped as required by the provisions of the Proclamation, he may by notice in writing call upon such person to produce to him or to any officer nominated by him at such time and place as shall by him be specified in the notice, every instrument liable to duty under this Proclamation, whether stamped or unstamped at the date of such notice, held by such person, whether on his own behalf or on behalf of any other person, and any person to whom such a notice has been delivered who fails to comply therewith at the time and place specified therein shall be guilty of an offence and liable on conviction to the punishment prescribed by section *twenty-four*.

29. Upon the recovery as in this Proclamation prescribed of any duty, fee, or penalty, the instrument in respect of which the duty, fee, or penalty is payable shall be stamped to denote the amount of duty and penalty recovered and, upon defacement of the denoting stamps as required by this Proclamation, the instrument shall be deemed for all purposes to be duly stamped. The stamping and defacement required by this section may be effected by the registrar or clerk of the court or by any authorised revenue official.

Stamping  
of  
unstamped  
instruments  
with  
amount of  
duty and  
penalty  
recovered.

30. Save as is otherwise provided in this Proclamation, any person liable to stamp any instrument liable to duty or fee, who fails to stamp the same as required by this Proclamation or any regulations made thereunder or in any manner makes use of an unstamped instrument, shall be liable to pay double the duty or fee payable and shall in addition incur a penalty not exceeding fifty pounds.

General  
penalties.

Regulations 31. (1) The High Commissioner may make regulations, not inconsistent with the provisions of this Proclamation, as to—

- (a) the provision, custody, and management of proper and sufficient dies and materials for impressing or denoting stamp duties and fees of office;
- (b) the making, custody, management, supply, sale and distribution of stamps required for the purposes of this Proclamation;
- (c) the authorisation of persons to act as custodians, distributors, or examiners of stamps;
- (d) the examination of the stamps upon instruments in the protocols of notaries public;
- (e) the demonetization or withdrawal of any die or any particular issue of stamps,

and generally for the better carrying out of the objects and purposes of this Proclamation.

(2) The regulations may provide penalties for any contravention thereof or failure to comply therewith, not exceeding twenty pounds, which shall be recoverable as in this Proclamation provided.

Application of the Proclamation to recover unpaid stamp duty due under laws hereby repealed.

32. The provisions of this Proclamation may be applied by the Financial Secretary for the purpose of recovering any stamp duty payable under any law hereby repealed, and at the commencement of this Proclamation unpaid, or to the stamping of any instrument liable under any such law to be stamped and not duly stamped as thereby required: Provided that nothing in this section contained shall be construed as increasing or altering the amount or rate of stamp duty imposed by any such law.

Short title and commencement.

33. This Proclamation may be cited as the Bechuanaland Protectorate Stamp Duties and Fees Proclamation, 1945, and shall commence and come into operation on the first day of October, 1945.

GOD SAVE THE KING.

Given under my Hand and Seal at Pretoria this Thirteenth day of September, One thousand Nine hundred and Forty-five.

E. BARING,  
High Commissioner.

By Command of His Excellency  
the High Commissioner.

H. E. PRIESTMAN,  
Administrative Secretary.

**FIRST SCHEDULE.**  
**LAWS REPEALED.**

Number and Year of Proclamation.	Title.	Extent of Repeal.
No. 14 of 1897	—	Section <i>one</i> , except so far as any of the laws mentioned therein relate to licences and the payment of fees.
No. 19 of 1922	The Bechuanaland Protectorate Stamp Duties Amendment Proclamation, 1922	The whole.
No. 7 of 1930..	The Bechuanaland Protectorate Stamp Duties Exemption Proclamation, 1930	The whole.
No. 29 of 1931	The Bechuanaland Protectorate Stamp Duties and Fees Amendment Proclamation, 1931	The whole.
No. 23 of 1934	The Bechuanaland Protectorate Stamp Duties and Fees Further Amendment Proclamation, 1934	The whole.
No. 64 of 1938	The Bechuanaland Protectorate Stamp Duties (Amendment) Proclamation, 1938	The whole.
No. 55 of 1942	The Bechuanaland Protectorate Stamp Duties and Fees (Amendment) Proclamation, 1942	The whole.

**SECOND SCHEDULE.**

**TARIFF OF STAMP DUTIES.**

1. *Affidavit or Solemn or Attested Declaration.*—In respect of every deponent or declarant, except that an affidavit or declaration made on behalf of a company or partnership, or by persons holding jointly the office of administrator, executor, curator, tutor or trustee, and deposing or declaring only as such, shall be deemed to be made by one deponent or declarant..... £0 1 0

*Exemption.*—Any affidavit or declaration required to be made in connection with any payment to or refund from the public revenue or any payment in respect of pension by the Imperial or any Colonial Government.

2. *Antenuptial or Post nuptial Contract.*..... 1 0 0

3. *Agreement or Contract* in respect of which no other stamp duty is specifically provided—if the matter thereof be of the value of £10 or upwards..... 0 1 0

*Exemptions.*

(a) Contracts or agreements relating to the sale, supply or delivery of goods, wares or merchandise (including livestock and agricultural produce).

(b) Contract or agreements for the hire of any domestic servant, labourer or seaman.

4. *Arbitration or Award.*—Every deed of submission and every award :—

If the amount or value in dispute do not exceed £50 0 2 6

If it exceed £50..... 0 5 0

5. *Authentication Certificate* given by any public officer in his official capacity or under his official seal testifying to the identity of any person or the authenticity of any signature on a document for use outside the territory: Provided that where more than one signature or seal is required to complete the authentication, one payment of duty shall be sufficient..... £0 10 0

6. *Bill of Exchange or Promissory Note.*

(1) Payable on demand..... 0 0 1  
 (2) Payable otherwise than on demand:—  
 (i) When the amount or value does not exceed £10 0 0 1  
 (ii) When the amount or value exceeds £10, but does not exceed £50..... 0 0 6  
 (iii) When the amount or value exceeds £50— for every £50 or part thereof..... 0 0 6

*Exemptions.*

(a) Draft or order by any banker on another banker, not available for payment or credit to any third person and used solely for settling or clearing accounts between such bankers.  
 (b) Coupon or warrant for interest or dividend attached to or issued with any marketable security.  
 (c) Bill or draft by or upon any public account.

7. *Broker's Note.*

Where the consideration exceeds £5 and does not exceed £25..... 0 0 1  
 Where the consideration exceeds £25 and does not exceed £50..... 0 0 6  
 Where the consideration exceeds £50 and does not exceed £100..... 0 1 0  
 Where the consideration exceeds £100 for every £100 or part thereof..... 0 1 0

*Exemptions.*

(a) Note of sale or purchase on behalf of another broker or agent within the territory who is acting in the same transaction for a principal.  
 (b) Note in respect of the sale or purchase of any stock issued by the Government.

8. *Certificate* by any person (other than a notary) in a public or official capacity of any act or thing having been done or performed or of any document or copy of any document..... 0 1 0

*Exemptions.*—Certificates in respect of which any fee or duty be otherwise chargeable by law or regulation.

9. *Certificate* by any public officer of the territory in his official capacity as such—

(a) certifying to the performance of any official act or to anything having been done or performed; or  
 (b) certifying to the correctness of any document or copy of a document; a fee of..... 0 1 0

Provided that there shall be exempt from the payment of this fee any certificate in respect of which any fee or duty is otherwise chargeable under any law or regulation.

10. *Duplicate Original* of any instrument, the original whereof is chargeable with stamp duty under any law in force within the territory: The like duty to that chargeable upon the original, but not to exceed..... 0 1 0

*Exemption.*

Any duplicate original in respect of which a substantive stamp duty is otherwise chargeable.  
 Any duplicate original which is required to be filed of record in any public office of the territory.

11. *Lease or Agreement of Lease* or any instrument intended or operating as a lease or agreement to let (including a sub-lease) provided the lease, agreement or instrument is not chargeable with Transfer Duty:—

- (1) (a) If the lease, agreement or instrument be by the month or for any definite period of less than one year; or
- (b) if the lease, agreement or instrument be for an indefinite period but terminable by one month's notice or less than one month's notice:
- |  |    |    |   |
|--|----|----|---|
| If the rent does not exceed the rate of £2. 10s. per month.....                                      | £0 | 0  | 6 |
| If the rent exceeds the rate of £2. 10s. per month but does not exceed the rate of £5 per month..... | 0  | 1  | 0 |
| If the rent exceeds the rate of £5 per month but does not exceed the rate of £10 per month.....      | 0  | 2  | 0 |
| If the rent exceeds the rate of £10 per month but does not exceed the rate of £15 per month.....     | 0  | 5  | 0 |
| If the rent exceeds the rate of £15 per month but does not exceed the rate of £20 per month.....     | 0  | 10 | 0 |
| If the rent exceeds the rate of £20 per month but does not exceed the rate of £25 per month.....     | 0  | 15 | 0 |
| If the rent exceeds the rate of £25 per month.....   | 1  | 0  | 0 |
- (2) If the lease, agreement or instrument be for a definite period of one year or longer, duty shall be payable according to the following scale on a sum equal to the aggregate amount of rent payable during the period of the lease, agreement or instrument, *plus* the amount of any other consideration whatsoever due or payable in respect or by virtue thereof:—
- |  |   |    |   |
|--|---|----|---|
| If the lease, agreement or instrument be for any period not exceeding five years—for every £100 or part thereof.....                           | 0 | 5  | 0 |
| If the lease, agreement or instrument be for any period exceeding five years, but not exceeding ten years—for every £100 or part thereof.....  | 0 | 7  | 0 |
| If the lease, agreement or instrument be for any period exceeding ten years but not exceeding twenty years—for every £100 or part thereof..... | 0 | 10 | 0 |
| If the lease, agreement or instrument be for any period exceeding twenty years—for every £100 or part thereof.....                             | 0 | 15 | 0 |
- Provided that if in any case it be shown to the satisfaction of the Financial Secretary that the aggregate amount of rent or other consideration on which duty is payable exceeds the full selling value of the property leased, duty shall be payable only on the amount of such full selling value.
- (3) Any lease, agreement or instrument for an indefinite period not within any of the foregoing classes shall for the purposes of duty be deemed to be for three years; but after the expiration of any period of three years, the lease, agreement or instrument shall, if indefinitely continued or renewed, be stamped again for another period of three years.
- (4) Lease, agreement or instrument aforesaid—
- |                            |   |   |   |
|----------------------------|---|---|---|
| Cession or assignment..... | 0 | 5 | 0 |
|----------------------------|---|---|---|
- Any cession or assignment by a lessee or holder, provided such cession be not liable for Transfer Duty.

12. *Marketable Security*, including any scrip, certificate, warrant or any other like instrument representing any share, stock or debenture, or any right of option to acquire any such share, stock or debenture, of any company or other corporate body (excepting a local authority or a building society) :—

- (1) In respect of the original issue within the territory of any such shares, stocks or debentures—
- (a) if transferable only by registration, for every £10 or part thereof of nominal value £0 0 3
  - (b) if made out to bearer or in any manner so as to be transferable by delivery only, for every £10 or part thereof of nominal value 0 2 0

*Exemption.*—Where the scrip, certificate, warrant or like instrument is issued solely in substitution for any instrument or instruments of the same nature of like or equivalent value, withdrawn, cancelled or lost, which were owned by the person to whom the issue in substitution is made :

Provided that this exemption shall only be allowable if the new instrument is endorsed by a director, secretary or responsible officer as being bona fide a substitution without change of ownership.

- (2) In respect of the registration of the transfer of any such marketable security : For every £10 or part thereof of the amount or value of the consideration given, or where no consideration is given, of the value of the marketable security transferred.... 0 0 1

13. *Notarial Act or Instrument.*—Any notarial act or instrument in respect of which no other stamp duty is specifically provided, and any notarial grosse duplicate original or copy of any instrument..... 0 1 0

14. *Partnership.*—Agreement of partnership..... 1 0 0

15. *Policies of Insurance.*

- (1) Policy of life insurance, including funeral policy :—
- If the sum does not exceed £50..... 0 0 1
  - If the sum assured exceeds £50—for every £100 or part thereof..... 0 1 0
- (2) Policy of insurance or renewal thereof in respect of any motor vehicle, including incidental insurance against accidents to persons, damage done to or suffered by such vehicle or injuries suffered by third parties and any other risk ordinarily covered by such policies : In respect of each vehicle, the subject of such a policy or renewal..... 0 2 6
- (3) Policy of insurance against accident to a person or in respect of injury, incapacity, sickness or the like, other than insurance included in a policy chargeable under paragraph (2) :—
- Every policy..... 0 1 0
  - Every renewal thereof..... 0 1 0
- (4) Policy of insurance under which a sum is payable to cover any compensation or damage due under a law relating to workmen's compensation or employers' liability or the common law, in respect of the death, or illness of, or injury to, an employee, or any third party insurance, other than insurance included in a policy chargeable under paragraph (2) :—
- Every policy..... 0 1 0
  - Every renewal thereof..... 0 1 0

(5) Policy of insurance or renewal thereof of any other kind, including marine insurance, fidelity insurance, plate-glass insurance, insurance against burglary, fire or any other risk, loss or damage or any combined or other insurance, other than insurance ordinarily included in a policy chargeable under paragraph (1), (2), (3) or (4)—for every £100 or part thereof of the sum assured..... £0 0 1

Subject to a minimum duty of 6d. and a maximum duty of £5.

(6) Any policy or renewal thereof where the sum assured is not a specific sum..... 0 1 0

(7) Cession of any policy of insurance or of any interest under a policy of insurance..... 0 2 0

Provided that the duty on any cession shall not exceed the duty to which the policy which is ceded or under which an interest is ceded would be liable under the foregoing provisions.

(8) In respect of any tickets, coupons, notices, bills, or other documents purporting to be or to entitle to an insurance in the event of death, accident, sickness, or the like.....

\* A duty of 2½ per cent. on the annual receipts from the sale or issue for valuable consideration of any such document.

(9) Any interim policy of insurance, the currency of which does not exceed four calendar months.... 0 1 0

Provided that the duty of any such interim policy shall not exceed that payable upon a final policy covering a like risk.

Where a policy or renewal of a policy to which paragraph (2), (3), (4), (5) or (6) applies is for a period of less than a year, a *pro rata* duty only shall be payable, for example, for a half-yearly policy or renewal—one-half of the duty. Subject to a minimum duty of 3d.

*Exemptions.*

(a) Interim cover note, when issued in respect of a policy of insurance to be issued within the territory.

(b) Policy solely for the purpose of effecting re-insurance by one insurance company or association in another insurance company or association to cover general risks.

16. *Power of Attorney* or any instrument of like kind:—

(1) Proxy to vote at any specified meeting or adjournment thereof..... 0 0 1

(2) Any special power, or substitution under any power of attorney whatsoever (in respect of each grantor)..... 0 1 0

(3) To act generally for the grantor (in respect of each grantor)..... 0 5 0

(4) Of any kind not comprised in the foregoing (in respect of each grantor)..... 0 1 0

Except that a power granted by or on behalf of a company or partnership or by persons holding jointly the offices of administrator, executor, curator, tutor or trustee, and granting the power in any such capacity only shall be deemed to be given by one grantor.

17. *Receipt.*

(1) If given for or upon the payment of money of the amount of £1 or more..... 0 0 1

- (2) If given for or in respect of any fixed deposit made with any bank, company or association, whether corporate or unincorporate—for every £100 (or part thereof) and for every period of twelve months (or part thereof) for which the deposit is made... £0 0 6

*Exemptions.*

- (a) Receipt or acknowledgment by any Government official for any payment or deposit received by him in his official capacity.
- (b) Receipt or acknowledgment on postal orders or money orders, or Post Office Savings Bank forms.
- (c) Receipt passing between any legally established benefit society, provident society, building society or savings bank society, and any member thereof or receipt in respect of the payment or repayment of money deposited with or borrowed from any legally established building society.
- (d) Acknowledgment or slip relating to money deposited (other than on fixed deposit) with a bank to the credit or account of any person.
- (e) Acknowledgment by a bank or a notary of the receipt of any bill or note for the purpose of being presented for acceptance or payment.
- (f) Every receipt for the payment of money given by a Government employee or person employed by a local authority or native administration for salary or wages (including any gratuity given for the collection of tax and any reward or allowance made for personal services and any travelling, subsistence, food, forage, personal or other special allowance) paid in respect of such employment.
- (g) Receipt received in the territory, but executed outside the territory and relating to a payment made outside the territory.
- (h) Receipt given by a prisoner or discharged prisoner to the prison authorities in respect of money paid to him or on his behalf during imprisonment or on discharge from prison.
- (i) Receipt in respect of money deposited in or withdrawn from an account in any bank, if that account is, in the opinion of the Financial Secretary, a savings bank account.
- (j) Receipt given by a member of His Majesty's Forces in respect of pay or allowances or by his dependants in respect of allotments from such pay or allowances.
- (k) Receipt or acknowledgment by any official of any Native Treasury established in terms of section one of Proclamation No. 35 of 1938 for any payment or deposit received by him in his official capacity.

18. *Security or Suretyship.*—Any document of security or pledge or any act of suretyship, indemnity or guarantee not otherwise chargeable with duty :—

(1) For any sum not exceeding £10.....	0	0	1
For any sum exceeding £10, but not exceeding £50	0	0	6
For any sum exceeding £50, but not exceeding £100	0	1	0
For any sum exceeding £100—for every £100 or part thereof.....	0	1	0
(2) Where no amount is stated.....	0	2	6
(3) Not comprised in the foregoing.....	0	2	6

*Exemption.*—When given solely in relation to any payment due to the public revenue.

19. *General Exemptions in Respect of all Instruments.*

- (1) No stamp duty and no fee payable by means of stamps in any court or public office shall be chargeable in respect of—
  - (a) any instrument, or the registration, lodgment, issue, or use thereof, if the duty or fee thereon would be legally payable and borne by the Government of the territory or any department thereof or by the Imperial Government;
  - (b) any instrument used, or for use, in or in connection with criminal proceedings, or charge laid of a criminal offence, or in connection with bail.
- (2) Any instrument specially exempted from stamp duty under any law shall not be chargeable with duty by reason of the provisions of this Proclamation.