

CHAPTER 274.**STAMP DUTY.**

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SCHEDULE.

CHAPTER 274.

STAMP DUTY.

An Ordinance to consolidate and amend the Law relating to the Imposition of Stamp Duties.

36 of 1905.
 14 of 1906.
 23 of 1906.
 22 of 1909.
 21 of 1923.
 Sec. 18 of
 12 of 1924.
 Sec. 18 of
 44 of 1924.
 30 of 1926.
 10 of 1931.
 18 of 1934.
 Sec. 15 of
 27 of 1936.
 17 of 1942.
 6 of 1947.
 23 of 1947.
 37 of 1952.
 O.-in-C. Nos.
 13 of 1921.
 16 of 1926.
 24 of 1928.
 14 of 1930.
 21 of 1931.
 28 of 1931.
 29 of 1931.
 37 of 1936.
 P.N.
 42 of 1944.

[30TH NOVEMBER, 1905.]

1. This Ordinance may be cited as the Stamp Duty Ordinance. Short title.

2. It shall be lawful for the Governor in Council, from time to time, by Order, to be approved by the House of Representatives, to exclude any district of the Colony, or any part of such district, from the operation of this Ordinance, or of any provisions thereof, or by a like Order to extend the application of this Ordinance, or of any provisions thereof to any district of the Protectorate, or to any part of such district, and within any such district or part of such district, the District Commissioner shall have all the powers and duties of the Accountant General, with the exception of such powers and duties as are specified in section 6 hereof, and any provisions relating to the stamping by the Accountant General with impressed stamps. Application.

3. In this Ordinance and Schedule A hereto—

“instrument” includes every deed, writing, printed form, document, paper, matter or thing whatsoever by this Ordinance, or by Schedule A hereto, charged with or made liable to, any stamp duty; Interpretation.

“ material ” includes every kind of material upon which words or figures can be expressed;

Cap. 121.

“ concession ” means a concession within the meaning of the Concessions Ordinance.

Imposition of duties.

4. There shall be granted, charged, collected and paid unto Her Majesty, Her heirs and successors, for the public uses of this Colony, upon, and in respect of, the several instruments, matters and things mentioned or described in Schedule A to this Ordinance, or upon, or in respect of, the material upon which any of them respectively shall be written or printed, the several duties or sums of money specified in the said schedule, subject to the exemptions therein contained; and the Governor in Council may, by Order, to be approved by the House of Representatives, and published in the *Gazette*, make additions to, or alterations in, or omissions from, the said schedule.

Stamp duties under direction of Accountant General.

5. The said duties shall be denominated and deemed stamp duties, and shall be under the direction of the Accountant General, subject to any Orders from time to time to be made for his guidance by the Governor in Council.

Provision of seals, stamps and dies.

6. The Accountant General shall procure all such seals, stamps and dies, as may be directed by the Governor in Council, for the purposes of this Ordinance; and all such seals, stamps and dies, as may be directed by the Governor in Council, shall remain in the custody of the Accountant General, and all stamps to be impressed shall be impressed in the presence of the two senior officers of the Treasury Department deputed by the Accountant General for that purpose.

Stamps to be adhesive or impressed.

7. The stamps to be used under this Ordinance shall be impressed or adhesive, as the Governor in Council may from time to time direct, and postage stamps, except as otherwise ordered by the Governor in Council, may be used for the purposes of this Ordinance.

Duty made up by several stamps.

8. The duties imposed by this Ordinance may be made up by several stamps.

Governor in Council may make Orders for sale, etc., of stamps.

9. The Governor in Council may, from time to time, make such Orders as to him may seem fit, regarding the distribution, sale, use and application of stamps, which Orders, after publication in the *Gazette*, shall have the same force and effect as if they were incorporated with this Ordinance, and any person

contravening any of the said Orders shall be liable to a penalty not exceeding twenty pounds.

10. (1) The value of stamps issued under this Ordinance, which may be casually destroyed or spoiled, may be allowed for by the Accountant General, subject to a deduction of ten per cent. thereon, on proof, to the satisfaction of the Accountant General, of such stamp being destroyed or spoiled: Spoiled stamps.

Provided that no public officer shall be liable for the value of any stamps casually destroyed or spoilt while in his custody.

(2) The Accountant General may also pay in full the value of impressed stamps issued under this Ordinance in respect of bank cheques contained in any cheque book, if such cheques shall be returned to him unused:

Provided always that the total amount so to be paid shall in no case exceed two-thirds of the total face value of the impressed stamps originally contained in such cheque book.

11. The Governor in Council may, from time to time, by Order, prescribe that, from and after the time specified in such notice, all or any fees for the time being payable in any Court or public department, or office connected with the public service, or to any officer thereof respectively, may be collected by means of stamps, and from and after the time specified in any such notice, the fees therein mentioned shall be received in stamps denoting the amount of fees payable, and not in money. Governor in Council may direct fees to be paid by stamps.

12. (1) Notwithstanding any provision of this Ordinance to the contrary, duties payable under this Ordinance on— Duties payable in money.

(a) bonds given to a Court;

(b) judgments of the Supreme Court issued by the Master and judgments of the West African Court of Appeal issued by the Deputy Registrar thereof;

(c) probates of wills and letters of administration, shall be paid in money and not in stamps. 37 of 1952.

(2) When duty is paid in money in respect of an instrument of a kind described in sub-section (1) the amount of money, the date of payment and the number of the receipt given in respect thereof shall be entered on the instrument and the entry shall be signed by the officer receiving payment of the money.

(3) Any instrument of a kind described in sub-section (1) which bears the entry and signature required by sub-section (2)

shall be presumed to be duly stamped for purposes of section 13 until the contrary is proved.

Stamps for fees to be affixed or impressed on instrument.

13. When any fee comprised in any such notice is payable in respect of an instrument, the stamp denoting the amount of the fee shall be affixed to, or impressed on, such instrument, as the Governor in Council may, by Order, direct.

Unstamped instrument inadmissible as evidence except in criminal trials.

14. No instrument made liable by this Ordinance to any stamp duty shall be pleaded or given in evidence in any Court, unless the same be duly stamped:

Provided that no instrument or document shall in any criminal trial, inquiry or other proceeding be inadmissible in evidence for want of a stamp.

Omission or insufficiency of stamp on instrument produced in evidence at Court.

15. In any suit or action or other proceeding in any Court, or in Judge's Chambers, upon the production of any instrument as evidence, it shall be the duty of the Master or officer of the Court to call the attention of the Judge or Presiding Officer to any omission or insufficiency of stamp upon such instrument, and the same shall not be received in evidence or otherwise used in such suit, action or other proceeding, until the value of the stamp imposed by law thereon, together with a penalty of two pounds, shall have been paid:

Provided that any instrument executed out of this Colony, and which is sufficiently stamped under the provisions of this Ordinance, shall be received in evidence and otherwise used in any suit, action or other proceeding, although such instrument may be unstamped or insufficiently stamped according to the laws in force in the place where such instrument was executed.

Effect of non-compliance with Ordinance in case of certain bills of exchange.

16. A bill of exchange which is presented for acceptance, or accepted, or payable, outside Sierra Leone shall not be invalid by reason only that it is not stamped in accordance with this Ordinance, and any such bill of exchange which is unstamped or not properly stamped may be received in evidence on payment of the proper duty or penalties as prescribed by section 15.

Payment to officer of Court who notices omission, etc., of stamp.

17. The Master or officer of the Court who shall, in pursuance of the provisions of section 15, call the attention of the Judge or Presiding Officer to any omission or insufficiency of stamp upon any instrument required by this Ordinance to be stamped or impressed, shall, upon the payment of the penalty to be paid before such instrument can be received in evidence, be entitled to receive out of such penalty the sum of ten shillings.

18. The Master or officer (as the case may be) of the Court shall, upon payment to him of the stamp duty on any instrument and of the penalty or penalties imposed by law, give a receipt for the amount of such duty and penalty or penalties, and thereupon the said instrument shall (saving all just exceptions on other grounds) be admissible in evidence, and the Accountant General shall, upon production to him of the above-mentioned receipt, cause such instrument to be stamped with the stamp equivalent to the stamp duty so paid as aforesaid:

Stamping in Court.

Provided always that this enactment shall not extend to any instrument which cannot be stamped by law after the execution thereof.

19. It shall not be lawful for the Accountant General to stamp any inland bill of exchange or promissory note after the same has been duly made or perfected, except within five days of the day on which it bears date, if the same is made within the Peninsula of Sierra Leone; if elsewhere within the Colony, then within thirty days of the date on which the same bears date.

Inland bill of exchange or promissory note to be stamped within five days.

20. All charter parties or agreements in writing as to the letting or hiring of any vessel sailing from, or arriving in, the Colony shall be liable to the stamp duty in Schedule A to this Ordinance specified, and if the said charter parties or agreements shall not be duly stamped at the time of the making and completion of the same, the Accountant General may stamp the same, if brought to him within fifteen days from the date thereof, upon payment of the stamp duty required by law, together with a penalty of five shillings for every such charter party or agreement.

Charter parties.

21. No public officer shall be required to supply any stamp, unless the amount of, or for, such stamp shall have been previously paid by the party requiring the same.

Prepayment for stamps.

22. (1) Every adhesive stamp affixed to any instrument under the provisions of this Ordinance shall be cancelled in the manner directed by the next sub-section by the person (other than a witness) who shall last sign the said instrument, or whose signature shall complete the same.

Cancelling of stamps.

(2) An instrument, the duty upon which is denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp unless the person required by law to cancel the adhesive stamp at the time of his signing the said instrument cancels such stamp by writing on or across the same his name or

initials, or the name or initials of his firm, together with the true date of his so writing; or otherwise effectively cancels such stamp and renders the same incapable of being used for any other instrument; or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.

(3) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.

(4) Every person, who, being required by law to cancel an adhesive stamp, wilfully neglects or refuses duly and effectually to do so in the manner aforesaid, shall be liable to a fine not exceeding ten pounds.

(5) A moiety of such penalty shall be payable to the person who shall give such information as shall lead to the conviction of any person under the provisions of this section.

Licences to
banks to
issue notes.

23. Every bank which is now, or may hereafter be, established in this Colony, with power to issue notes payable to bearer on demand, shall obtain a licence from the Accountant General, to be in force for one year from the date thereof, and the said notes of every such bank, while so licensed as aforesaid, shall not require any stamp. Every such bank which shall issue notes and fail to obtain a yearly licence as aforesaid shall be liable to a penalty not exceeding one hundred pounds.

Certificate of
admission of
legal
practitioners.

24. Every certificate of the admission of a legal practitioner to practise in the Supreme Court of Sierra Leone shall be stamped as by this Ordinance required, and shall be signed by the Chief Justice. Any legal practitioner who shall not, after the passing of this Ordinance, take out such certificate, is hereby declared incapable of practising in any Court of the Colony or otherwise in such capacity; but one such certificate shall entitle a legal practitioner to practise throughout the Colony.

Stamps in lieu
of existing
fees, etc.

25. The stamps payable under the provisions of this Ordinance shall be in lieu of, or in substitution for, any moneys payable upon any instrument by virtue, or in pursuance, of any law or rule now in force in this Colony.

Penalty for
taking off and
using stamps
already used.

26. If any person shall fraudulently use any stamps which shall have been cut, torn or removed from any instrument or document, or if any person shall fraudulently alter any instrument or document with intent to use any stamp impressed or

being on any such instrument or document, or if any person shall fraudulently cancel any adhesive stamp by writing thereon, or on any instrument to which the same may be affixed, any but the true date of the said instrument, or of the cancellation of the said stamp, every person so offending shall be guilty of a misdemeanour, and shall be liable, on conviction, to imprisonment for any term not exceeding two years, with or without hard labour.

27. Every person who shall knowingly, wilfully, and with intent to defraud, make or utter any instrument or writing liable to stamp duty without the same being duly stamped, shall be liable to a fine not exceeding twenty pounds, and in default of payment, to imprisonment, with or without hard labour, for any term not exceeding six months.

Penalty for using unstamped instrument with intent to defraud.

28. Any person who shall forge or counterfeit, or cause or procure to be forged or counterfeited, any seal, stamp or die, which shall have been provided, made or used in pursuance of this Ordinance, shall be guilty of felony, and shall, on conviction, be liable to be imprisoned, with or without hard labour, for any term not exceeding four years.

Penalty for forging dies or stamps.

29. Every person who shall do, or be concerned in, any fraudulent act or device (not specially otherwise provided for by this Ordinance), with intent to defraud this Colony of any duty by this Ordinance imposed, shall be liable for every such offence to a fine not exceeding fifty pounds, and in default of payment, to be imprisoned, with or without hard labour, for any term not exceeding twelve months.

Penalty for fraudulent act not specially provided for.

30. All fines and penalties imposed by this Ordinance shall be recoverable summarily before the Magistrate in the name of the Accountant General, and the amount, when received, shall be paid into the Treasury for the use of the Colony. Any person aggrieved by the decision of the Magistrate in regard to any such fine or penalty may appeal therefrom in manner as provided by the Appeals from Magistrates' Courts Ordinance.

Recovery of penalties.

Cap. 16.

31. (1) Whenever it shall be made to appear to the satisfaction of the Accountant General, upon declaration made or otherwise, that any instrument required to be made on stamped paper or other material has been made on paper or other material unstamped, or not stamped with a stamp of the value required, but without any intention to defraud, and such

Subsequent stamping of instrument unstamped without intent to defraud.

instrument shall be brought to the Accountant General within twelve months after the making and execution thereof, the Accountant General may stamp the same upon payment of the duty required by law, together with a penalty not exceeding two pounds, and not less than five shillings, for every such instrument.

(2) Notwithstanding anything in the preceding sub-section contained, it shall be lawful for the Accountant General, and he is hereby required, to denote, with impressed stamp or stamps, the proper duty upon any instrument (save as hereinafter excepted) brought to him at any time within thirty days after it is first executed, or after it has been first received in the Colony, on payment of that duty only.

(3) The provisions in the foregoing sub-sections shall not apply to bills of exchange, promissory notes, charter parties, or other agreements for the letting or hiring of ships.

Appeal from
the
Accountant
General.

32. If any person shall think himself aggrieved by the refusal of the Accountant General to stamp any document, such person may, upon giving him notice in writing, within twenty-four hours after such refusal, appeal from the decision of the Accountant General to the Chief Justice, and the Chief Justice shall have power to hear such appeal in Chambers, and to examine as well the parties to the said appeal as other persons upon oath, and to make such order touching the matter of the said appeal, and the costs of the same, as he shall think fit:

Provided that the Accountant General may, at the hearing of such appeal, be represented by any clerk or officer of the Treasury, whom he may, by writing under his hand, appoint for that purpose.

One bill of
exchange
only of a set
need be
stamped.

33. 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 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 a 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, although unstamped, be admitted in evidence to prove the contents of the lost or destroyed bill.

Repeal.

34. The Ordinances mentioned in Schedule B hereto are hereby repealed, but such repeal shall not affect the validity or invalidity of the stamping of any instrument stamped under the provisions of any Ordinance hereby repealed.

35. Any person who—

Penalty for failure to give duly stamped receipt.

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

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

(c) upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid, with intent to evade the duty,

shall be liable to a fine not exceeding ten pounds.

SCHEDULE A.

	£	s.	d.	O. in C. Nos.
Affidavits, each	0	1	0	13 of 1921. 16 of 1926. 24 of 1928. 14 of 1930. 21 of 1931. 28 of 1931. 29 of 1931. 37 of 1936. P.Ns. 42 of 1944. 50 of 1950. 56 of 1951. 84 of 1952. 55 of 1955. 173 of 1957.
Agreements—Agreement or Memorandum of Agreement under hand only, where the subject matter thereof shall be of the value of £5 and upwards	0	0	6	
Exemptions—Memorandum of Agreement for the hire of any servant, labourer, mechanic or boatman.				
Memorandum of Agreement relating to the wages of any seaman on board of any vessel using the ports of the Colony.				
Memorandum, Letter or Agreement relating to the sale or purchase of any goods, wares or merchandise.				
Appraisal of goods over the value of £10	0	1	0	
Attestation of signature—				
Under the Seal of the Supreme Court	0	3	0	
Under the Seal of the Colony	1	1	0	
Award—				
Where the amount exceeds £10 and does not exceed £50 ...	0	0	6	
Where the amount exceeds £50 and does not exceed £100	0	1	0	
And for every additional £50, or fractional part thereof ...	0	0	3	
Bank cheques—On every cheque	0	0	2	
Exemption—Cheques drawn on behalf of the Colonial Government by the Accountant General or other officer duly authorised by the Governor when <i>ex officio</i> concerned, or on behalf of the Imperial Government by the District Paymaster or other officer duly authorised to draw the same when <i>ex officio</i> concerned.				
Bank notes—On every licence to issue and re-issue bank notes	50	0	0	
Bills of Exchange, drawn in or out of this Colony, and payable or negotiated within this Colony—				
Payable on demand or at sight or on presentation or within three days after date or sight	0	0	2	

	£	s.	d.
Of any other kind whatsoever, and promissory notes of any kind whatsoever, drawn in or out of the Colony and payable or negotiated within the Colony and I.O.U.s and other acknowledgments of indebtedness given or made within the Colony—			
For any sum exceeding £1 and not exceeding £10 ...	0	0	2
For any sum exceeding £10 and not exceeding £25 ...	0	0	6
For any sum exceeding £25 and not exceeding £50 ...	0	1	0
For any sum exceeding £50 and not exceeding £75 ...	0	1	6
For any sum exceeding £75 and not exceeding £100 ...	0	2	0
And for every additional £25 or part thereof ...	0	0	6
Bills of lading, each	0	0	6
Exemption—The Master's copy.			
Bonds for the payment of any sum of money not exceeding £100	0	5	0
For every additional £25 or fractional part thereof ...	0	1	0
Exemption—Conditional bonds required by the Government for the protection of the revenue.			
Bottomry bonds	0	5	0
Bonds of indemnity or other bonds, not being for the payment of a specified sum of money	0	5	0
Charter party—On every charter party or copy	0	1	0
Certificate of admission of a barrister, solicitor, advocate, or proctor	10	0	0
Exemption—The certificate of any person appointed permanently or temporarily as legal officer of the Crown. Such exemption shall not extend to any officer engaging in private practice.			
Concession—In addition to the duty otherwise payable under the Concessions Ordinance, or any Ordinance amending the same	25	0	0
Exemption—Any concession which purports to be an absolute conveyance and is specially exempted from this duty by the Governor, or by any other person appointed by him for that purpose.			
Conveyances and other assignments of property, real and personal, mortgages and debentures and transfers thereof, and liquidations—			
Where the amount is of or under £25	0	1	0
Where the amount exceeds £25, and does not exceed £50	0	2	0
Where the amount exceeds £50, and does not exceed £75	0	3	0
Where the amount exceeds £75, and does not exceed £100	0	4	0
On every additional £25, or fractional part thereof, of the purchase money or amount	0	1	0
Provided that in the case of a reconveyance or discharge of a mortgage the stamp duty shall be for every £100 or fractional part of £100 of the total amount or value of the money at any time secured	0	1	0

	£	s.	d.
Courts—Every judgment of the Supreme Court issued by the Master of the Supreme Court and every judgment of the West African Court of Appeal issued by the Deputy Registrar thereof—			
If amount exceeds £20 and does not exceed £50	0	10	0
If amount exceeds £50 and does not exceed £100	1	0	0
If amount exceeds £100 upon every additional £100 or fractional part thereof	0	5	0
For second or subsequent copy of any such judgment, and all other copies or extracts delivered, per folio	0	1	0
Summonses issued out of Judge's Chambers	0	3	0
Reports of attachments and seizures, per folio	0	1	0
Exemptions—Documents, instruments or extracts of any kind required for the Crown, or for the use of this Colony, or in any matter or suit or thing wherein the Accountant General or any other public officer is <i>ex officio</i> concerned.			
Deed of any kind whatsoever not described in this Schedule ...	0	10	0
Leases or agreements for leases—			
Where the annual rental exceeds £10 and does not exceed £20	0	1	0
Where the annual rental exceeds £20 and does not exceed £50	0	2	0
Where the annual rental exceeds £50 to £75 and does not exceed £100	0	3	0
And for every additional £50 or fractional part thereof ...	0	2	0
Legacies—On every receipt or other discharge for any legacy by any will or testamentary instrument, or for the clear residue (when devolving to one person) and every share of the clear residue (when devolving to two or more persons) of the personal estate of any person (after deducting debts, funeral expenses, legacies and other charges first payable thereout), whether the title to the first residue or any share thereof shall accrue by virtue of any testamentary disposition, or upon a partial or total intestacy—			
Where such legacy, residue or share of residue shall amount to £50, and shall not exceed £100	1	0	0
Shall exceed £100, and shall not exceed £200	1	10	0
And for every additional £100, or fractional part thereof...	0	10	0
Exemptions—Legacies and residues or shares of residue of any such estate or effects as aforesaid, given or devolving to, or for the benefit of, the husband, wife or children of the deceased.			
Letters patent on any invention	5	0	0
Letter or Memorandum of Hypothecation or Trust	0	2	6
Marine Insurance Policy—			
(1) Where the premium of consideration does not exceed the rate of 2s. 6d. per centum of the sum insured ...	0	0	1

£ s. d.

Where the premium or consideration is expressed to be a sum not exceeding the rate of 2s. 6d. per centum, and is subject to an increase (whether defined or not in the policy) in the event of the occurrence of a specified contingency, it shall be treated as one not exceeding the rate of 2s. 6d. per centum, but if, owing to the occurrence of the contingency, the premium or consideration is increased so as to exceed the rate of 2s. 6d. per centum, the policy or a new policy to be thereupon issued shall be stamped with additional duty payable and may be so stamped without penalty at any time not exceeding thirty days after the date on which the increased premium or consideration becomes ascertained.

(2) In any other case—

(a) For or upon any voyage—

Where the sum insured does not exceed £250 ...	0	0	3
Where the sum exceeds £250 but does not exceed £500 ...	0	0	6
Where the sum exceeds £500 but does not exceed £750 ...	0	0	9
Where the sum exceeds £750 but does not exceed £1,000 ...	0	1	0
Where the sum exceeds £1,000, for every £500 or fractional part of £500 ...	0	0	6

(b) For time—

Where the insurance is made for any time not exceeding six months a duty equivalent to three times the above amounts.

Where the insurance is made for any time exceeding six months but not exceeding twelve months a duty equivalent to six times the above amounts.

Exemption—A policy of insurance on baggage or personal and household effects only, if made or executed out of Sierra Leone, is exempt from stamp duty.

Probates of wills or letters of administration to the estates of intestates, where the value of the real and personal property in Sierra Leone, in respect of which the grant is made exceeds £25 and does not exceed £50 ...	0	10	0
Exceeds £50 and does not exceed £100 ...	1	0	0
Exceeds £100, for each £50 or part thereof ...	1	0	0

And no probate or letters of administration shall issue out of the Supreme Court until a declaration shall be made, on oath, by the executor or person proving the will, or by the administrator, of the probable value of the deceased's estates. And the probate of the will or the letters of administration shall be impressed with, or shall have affixed thereto, the stamp or stamps of the value of the duty hereby made payable.

Powers or letters of attorney, each ...	0	5	0
Protest of any bill of exchange or promissory note ...	0	1	0
Protest of any other kind ...	0	5	0
Receipt given for or upon the payment of £2 or upwards ...	0	0	2

Exemptions—

(1) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for.

(2) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.

(3) Receipt given for or upon the payment of any duties, rates or taxes, or of money for or to the use of the Colonial Government, the Freetown Municipality, a chiefdom treasury or group treasury established under the Chiefdom Treasuries Ordinance (Cap. 62), a District Council constituted under the District Councils Ordinance (Cap. 79), the Rural Area Council, a rural district council or village committee established under the Rural Area Ordinance (Cap. 75), or the Sherbro Urban District Council established under the Sherbro Urban District Council Ordinance (Cap. 76).

(4) Receipt given by any public officer for money not the property of the Colonial Government, the Freetown Municipality, a chiefdom treasury or group treasury established under the Chiefdom Treasuries Ordinance (Cap. 62), a District Council constituted under the District Councils Ordinance (Cap. 79), the Rural Area Council, a rural district council or village committee established under the Rural Area Ordinance (Cap. 75), or the Sherbro Urban District Council established under the Sherbro Urban District Council Ordinance (Cap. 76), as the case may be, received by him in the course of his duty as such public officer.

(5) Receipt given by any person or his representative for or on account of any salary, pay or wages or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance, or for or on account of any transport or travelling allowance or like allowance paid to the holder of an office or an employee in reimbursement of expenditure necessarily incurred in the performance of the duties of his office or employment.

(6) Receipt endorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity thereby secured or therein mentioned.

(7) Receipt given for drawback or bounty upon the exportation of any goods or merchandise from Sierra Leone.

(8) Receipt given for the return of any duties of Customs upon certificate of over-entry.

(9) Receipt given for the return of any sum of money deposited with the Comptroller or other proper officer of Customs against Customs duties pending the passing of bills of entry.

(10) Receipt given for moneys withdrawn from the Post Office Savings Bank and all other Savings Banks.

(11) Receipt given by the payee of a money order.

(12) Receipt given for the refund of any sum of money deposited with the Accountant General or a District Commissioner under the provisions of the Minerals Ordinance, or any Ordinance replacing the same.

(13) Receipt given for the return of any rents, rates, fees or other moneys collected by the Colonial Government, the Freetown Municipality, a chiefdom treasury or group treasury established under the Chiefdom Treasuries Ordinance (Cap. 62), a District Council constituted under the District Councils Ordinance (Cap. 79), the Rural Area Council, a rural district council or village committee established under the Rural Area Ordinance (Cap. 75), or the Sherbro Urban District Council established under the Sherbro Urban District Council Ordinance (Cap. 76).

(14) Receipt given by a convict prisoner on discharge for any sum of money or other property retained during the term of his imprisonment.

(15) Receipt given by an accused person for any sum of money or other property taken from him on his arrest.

(16) Receipt given by a Court of the Native Chiefs, a Combined Court or a Group Native Appeal Court established under the Native Courts Ordinance (Cap. 8), in the exercise of their respective jurisdictions.

(17) Receipts given for the payment of fees in compensation for consular services rendered by the Consular Representative of a foreign State:

Provided that this exemption shall apply where the Accountant General is satisfied that similar exemptions are granted in the territories of such foreign State in respect of receipts for the payment of fees in compensation for consular services rendered by British Consular Representatives.

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES.

(1) Transfer of shares in the Government or Parliamentary stocks or funds of Great Britain.

(2) Instruments for the sale, transfer, or other disposition, either absolutely or by way of mortgage, or otherwise, of any ship or vessel or any part, interest, share or property of or in any ship or vessel.

(3) All instruments on which the duty would be payable by the Colonial Government, the Freetown Municipality, a chiefdom treasury or group treasury established under the Chiefdom Treasuries Ordinance (Cap. 62), a District Council constituted under the District Councils Ordinance (Cap. 79), the Rural Area Council, a rural district council or village committee established under the Rural Area Ordinance (Cap. 75), or the Sherbro Urban District Council established under the Sherbro Urban District Council Ordinance (Cap. 76), or by any public officer in his official capacity.

(4) Agreements made with the Railway Administration relating to the receipt and carriage of passengers, goods or animals.

(5) Indemnity notes given to the Railway Administration when a goods receipt note is not produced.

(6) A deed of apprenticeship to which the Colonial Government or any public officer in his official capacity is a party.

(7) A memorandum of the terms of occupation of Protectorate land by a non-native drawn up and entered in the Decree Book by a District Commissioner under the Protectorate Land Ordinance, or any Ordinance replacing the same.

(8) Instruments for the acquisition of land whether on lease or in fee simple, by any foreign State for the purpose of a consular office, or of a residence for a consular officer or employee, or for other purposes approved by the Governor, arising out of the operation of the consular establishment of such foreign State:

Provided that this exemption shall apply where the Accountant General is satisfied that similar privileges of exemption are accorded to British consular establishments in the territories of such foreign State.

(9) Instruments for the acquisition of land whether on lease or in fee simple by any foreign State for the use of its agencies:

Provided that this exemption shall apply where the Accountant General is satisfied that similar privileges of exemption are accorded to British agencies in the territories of such foreign State.

SCHEDULE B.

Date of Ordinance.	Title of Ordinance.
18th January, 1884 ...	The Stamp Duty Ordinance, 1884 (No. 1 of 1884).
3rd November, 1886 ...	The Stamp Duty Amendment Ordinance, 1886 (No. 12 of 1886).
7th July, 1894 ...	The Stamp Duty Amendment Ordinance, 1894 (No. 3 of 1894).
21st August, 1894 ...	The Legalization of Stamped Instruments Ordinance, 1894 (No. 6 of 1894).
3rd October, 1895 ...	The Stamp Duty Amendment Ordinance, 1895 (No. 11 of 1895).
6th November, 1896 ...	The Legalization of Stamped Instruments Ordinance, 1896 (No. 26 of 1896).
29th June, 1898 ...	The Stamp Duty Amendment Ordinance, 1898 (No. 20 of 1898).
10th May, 1902 ...	The Stamp Duty Amendment Ordinance (No. 9 of 1902).

TITLE XXXVI.

CHURCHES AND CHURCH LANDS.

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