



Ceylon Government Gazette

EXTRAORDINARY

Published by Authority.

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DRAFT ORDINANCES.

MINUTE.

The following Draft of a proposed Ordinance is published for general information:—

Draft of an Ordinance for imposing Succession and Legacy Duties and increasing the Duties on certain Deeds of Gift or Settlement.

Preamble.

WHEREAS it is expedient to impose succession and legacy duties, and to increase the duties on certain classes of deeds of gift or settlement: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:—

Executor or administrator required to execute conveyances of immovable property.

1. In every case in which after the coming into operation of this Ordinance an order absolute is passed by a district court declaring any person entitled to have issued to him probate of a deceased person's will, or grant of administration of a deceased person's estate, it shall be the duty of such person in whose favour as executor or administrator such order is made, after payment of the funeral expenses, debts, and legacies of the deceased, to convey and transfer over to the person or persons entitled by inheritance, devise, or otherwise the immovable property situated in Ceylon belonging to or included in the estate of the deceased.

Conveyances subject to stamp duty of 5 per cent. on the value of the property conveyed, in addition to the duty chargeable under Stamp Ordinance, 1890.

2. Every transfer or conveyance executed by an executor or administrator in pursuance of the provisions of the last preceding section shall be liable, in addition to the stamp duty imposed by "The Stamp Ordinance, 1890," to a further stamp duty of 5 per cent. on the value of the property so transferred and conveyed.

Receipts for legacy, money, or movable property.

3. (1) Before paying over any legacy or money, or handing over any movable property to any person or persons entitled thereto by inheritance, bequest, or otherwise, every executor and administrator shall require from the person or persons entitled a written receipt for the same.

Receipts subject to stamp duty of 5 per cent. on the value of the property received.

Duty imposed by this Ordinance to be a first charge.

In case of payment of legacy or other money, executor or administrator to deduct amount of duty.

In case of immovable or movable property, executor or administrator may apply to court to secure payment of duty by sale.

Proceeds of sale how appropriated.

Valuation of property subject to duty to be verified on oath by executor or administrator.

Penalty for neglect of duty by executor or administrator.

Additional duty on certain class of deeds of gift or settlement.

Provisions of Stamp Ordinance, 1890, to apply.

Commencement.

Short title.

(2) Every such receipt shall be liable to a stamp duty of 5 per cent. on the amount of money payable to such person or persons, or the value of the property to be handed over to such person or persons.

4. (1) The duty imposed by section 2 shall be a first charge on the immovable property to be conveyed or transferred to the person or persons entitled thereto by inheritance, devise, or otherwise, and the duty imposed by section 3 shall be a first charge on the money or movable property to be paid or handed over to the person or persons entitled thereto by inheritance, bequest, or otherwise, and shall be payable by the person or persons entitled to such money or movable or immovable property.

(2) Before paying any legacy or money to any person or persons entitled thereto by inheritance, bequest, or otherwise, it shall be the duty of the executor or administrator to deduct the amount of duty payable thereon, and to affix to the receipt executed in terms of section 3 a stamp equivalent in value to the amount so deducted.

(3) In the event of any person not placing the executor or administrator in funds for the purpose of enabling him to procure the necessary stamps for the payment of the duty imposed by this Ordinance, the executor or administrator, before conveying or transferring any immovable property, or handing over any movable property, shall apply to the district court which issued the probate or letters of administration for an order authorising the executor or administrator, as the case may be, to sell so much of the immovable or movable property to which such person is entitled as will suffice to pay the amount of duty chargeable thereon, and the court, after hearing all the parties interested, shall make order accordingly.

(4) The executor or administrator shall apply the proceeds realised by such sale in the payment of the duty leviable under this Ordinance, and the balance (if any) shall be paid to the person entitled to the property so sold.

5. Every executor or administrator shall, after the time appointed for the commencement of this Ordinance, when filing his account under the provisions of section 553 of "The Civil Procedure Code, 1889," file therewith a full and true valuation, verified on oath or affirmation, of all the immovable and movable property in respect of which duty is payable under this Ordinance, together with the receipts required by section 3 of this Ordinance, and copies of all transfers and conveyances executed in pursuance of this Ordinance, showing the amount of duty paid in respect of each such transfer and conveyance.

6. Every executor or administrator who neglects to fulfil any obligation imposed on him by this Ordinance shall be liable to pay to Her Majesty double the amount of the duty which is chargeable on any immovable or movable property and money under this Ordinance, but which through such neglect is wholly or in part not paid, and such amount shall be a debt due from him to the Crown, and shall be recoverable by any of the ways or means now in force for the recovery of a debt due to the Crown.

7. In addition to the duty imposed by "The Stamp Ordinance, 1890," every gift or deed of gift of any property reserving to the grantor any life-interest or estate in the property, and every settlement or deed of settlement whereby the settler reserves to himself a life-interest in the property settled, shall be liable to a further stamp duty of 5 per cent. on the value of such property.

8. The provisions of "The Stamp Ordinance, 1890," shall, so far as the same are consistent with the provisions of this Ordinance, be deemed to be applicable to the stamp duties hereby imposed.

9. This Ordinance shall come into operation on the _____ day of _____, and may be cited for all purposes as "The Succession and Legacy Duty Ordinance, 1891."

Colonial Secretary's Office,
Colombo, April 20, 1892.

By His Excellency's command,
J. A. SWETTENHAM,
Acting Colonial Secretary.

GOVERNMENT NOTIFICATIONS.

IT is hereby notified that Mr. G. M. COOKSON has been authorised to sign drafts for Mr. H. NEVILL, Assistant Government Agent, Trincomalee.

Colonial Secretary's Office,
Colombo, April 14, 1892.

By His Excellency the Governor's command,

J. A. SWETTENHAM,
Acting Colonial Secretary.

LAND SALES IN THE CENTRAL PROVINCE

No. 1,300, c. p.

Colonial Secretary's Office,
Colombo, April 13, 1892.

ON Wednesday, May 25, 1892, at 12 o'clock noon, the Hon. the Government Agent for the Central Province will put up to auction, at his office in Kandy, the under-mentioned portions of Crown Land, on the terms authorised by Government.

Three allotments of land situated in the Medapalata korale division of the Yatinuwara district of the Central Province, about two miles north of the 64th milepost on the road from Kadugannawa to Peradeniya.

Preliminary plan 4,361.

Lot.	Village.	Name of Land.	Name of Applicant.	Description.	Extent.	
					A.	R. P.
11628	Dodanwala	Galadigabena	Bowange Banda	Chena	2	2 4
11629	Do.	Medakelehena	do.	Mukalana	2	2 8
11630	Do.	Sikarapotawatta	do.	Jungle	4	0 30

Upset price,—Rs. 10 per acre.

Further information respecting these lands may be obtained from the Hon. the Surveyor-General, and respecting the conditions of sale from the Hon. the Government Agent, Kandy.

By His Excellency the Governor's command,

J. A. SWETTENHAM,
Acting Colonial Secretary.

No. 1,300, c. p.

වම් 1892 ක්වු අප්‍රේල් මස 12 වෙනි දින කොළඹ
මහසෙනෙවිගාරයේ උන්නාන්සේගේ කන්තෝරුවේදීය.

මධ්‍යම දිසාවේ ගෞරවනීය වූ ඒජන්ත උන්නාන්සේ විසින් මෙහි පහත සඳහන් වෙන ආණ්ඩුව සන්තක ඉඩම් ආණ්ඩුවේ නියෝගවල ප්‍රකාරයට වම් 1892 ක්වු මැයි මස 25 වෙනි බුද්දින දවල් 12කට මහනුවර කම් වේරියේදී වෙන්දේසිකර විකුණනට සෙදෙනවා ඇත.

මධ්‍යම දිසාවේ සවිනුවර මැදපලානකෝරලේ කඩුගන්නාවේ හිට පේරාදෙණියට සහ පාරේ නොමර 64රේ ගැහැක්ම කනුවට ගැහැක්ම දෙකක් පමන උතුරුදිසින් පිහිටා තිබෙන බිම්කම්වි තුනක්.

සිතියම - 4,361. ඉල්ලීම්කල අසගේ නම—බෝවන්ගේ බන්ධා.

නො.	ගම.	ඉඩමේ නම.	අන්ත.	මහත.	
				අ.	රු. ප.
11628	දෙඩුන්වල	ගලදිගසේන	සේන	2	2 4
11629	එම	මැදකැලේ සේන	මුකලාන	2	2 8
11630	එම	සිනාරලොනවන්ත	කැලේ	4	0 30

අක්කරයක් රූපියල් 10යේ හිට විකුණනට පවත්නු ලැබේ.

මෙම ඉඩම් ගැණ මැඩිදුර කරණ වංශාච්චනි සර්වේසර් ජනරාල් උන්නාන්සේගෙතු, විනිනිමේ කොන් දේසිය ගැණ කාරණ මධ්‍යම දිසාවේ ආණ්ඩුවේ ඒජන්ත උන්නාන්සේගෙතු දැනගනට පුළුවන.

ආණ්ඩුකාර උතුමානන්වකන්සේගේ ආඥාව ලෙස,
ජේ. ඒ. ස්විටන්හැම්.
වැඩබලන මහසෙනෙවිගාරයේ වම්ග.

No. 1,301, c. p.

Colonial Secretary's Office,
Colombo, April 13, 1892.

ON Wednesday, May 25, 1892, at 12 o'clock noon, the Assistant Government Agent, Matale, will put up to auction, at his office in Matale, the under-mentioned portions of Crown Land, on the terms authorised by Government.

Twelve allotments of land situated in the Wagapanaha Pallesiya pattu of Matale North division of the Matale District of the Central Province.

Preliminary plan 3,544.

Lot.	Village.	Name of Land.	Description.	Extent.	
				A.	R. P.
9852	Dambulla	Migahamullewatta	Waste	0	2 4
9869	Do.	Viharewatta	do.	0	1 7-75
9870	Do.	do.	do.	0	0 27-75
9870A	Do.	do.	do.	0	0 22-25
9871	Do.	do.	do.	0	1 5
9872	Do.	do.	Jungle	0	1 5-50
9876	Do.	Warawawatta	do.	0	2 22-25
9877	Do.	Yahalagedarawatta	do.	0	1 32
9888	Do.	Ihalagedarawatta	Waste	0	0 2-50
9889	Do.	do.	do.	0	0 5-87
9890	Do.	Kapuralagedarawatta	do.	0	0 21-75
9891	Do.	Millagabawatta	Garden, one house, no cultivation	0	0 25-50

Upset price,—Rs. 10 per acre.

Further information respecting these lands may be obtained from the Hon. the Surveyor-General, and respecting the conditions of sale from the Assistant Government Agent, Matale.

By His Excellency the Governor's command,

J. A. SWETTENHAM,
Acting Colonial Secretary.

No. 1,301, C. P.

වර්ෂ 1892 කවු අප්‍රේල් මස 12 වෙනි දින කොළඹ මහසෙනෙවුකාරිස් උන්කාන්සේගේ කන්තෝරුවේදීය.

මධ්‍යම දිසාවේ මාතලේ උපළාතකරුන්කාන්සේ විසින් මෙහි පහත සඳහන්වෙන ආණ්ඩුව සන්තක ඉඩම් ආණ්ඩුවේ නියෝගලව ප්‍රකාරයට වර්ෂ 1892 කවු මැයි මස 25 වෙනි බුද්දින දවල් 12ට මාතලේ කවිවේරි සේදි වෙන්දේසිකර විකුණනව යෙදෙනවා ඇත.

මධ්‍යම දිසාවේ මාතලේ, මාතලේ උතුරුපලාගේ වගපනහපල්ලේසියපත්තුවේ කොඨාසයේ පිහිටි, තිබෙන බිම්කැබෙලි දෙලකක්.

පිහිටම 3,544. අයිතිකම කියන්නා—ආණ්ඩුව.

නො.	ගම	ඉඩමේ නම.	අකුම.	මහත.
	දඹුල්ල			අ. රු. ප.
9852	එම	මිහඟුල්ලේවත්ත	මුඩුබිම	0 2 4
9869	එම	විහාරේවත්ත	එම	0 1 7.75
9870	එම	එම	එම	0 0 27.75
9870a	එම	එම	එම	0 0 22.25
9871	එම	එම	එම	0 1 5
9872	එම	එම	කැලාව	0 1 5.50
9876	එම	වරුවෙවත්ත	එම	0 2 22.25
9877	එම	යහලගෙදරවත්ත	එම	0 1 32
9888	එම	ඉහලගෙදරවත්ත	මුඩුබිම	0 0 2.50
9889	එම	එම	එම	0 0 5.87
9890	එම	කපුරුල්ලාගෙදරවත්ත	එම	0 0 21.75
9891	එම	මිල්ලගහවත්ත	වගහ ගෙවල් 1යි වැවිල්ලක් හැක	0 0 25.50

අක්කරයක් රුපියල් 10යේ හිට විකුණනව පවත්නනු ලැබේ.

මෙම ඉඩම් ගැණ වැඩිදුර කාරණා වංශාධිපති සර්වේචර්ජන්කරුල්ලන්කාන්සේගෙනු, විකිණීමේ කොන්දේසිය ගැණ කාරණා මධ්‍යම දිසාවේ මාතලේ උපළාතකරුන්කාන්සේගෙනු දැනගනව පුළුවන.

ආණ්ඩුකාර උතුමානන්වහන්සේගේ ආඥාවලෙස,

ජේ. ඒ. ස්විටන්හැම්,
වැඩබලන මහසෙනෙවුකාරිස් වමිහ.

SALES OF UNSERVICEABLE ARTICLES.

NOTICE is hereby given that on Saturday, May 7, 1892, at 12 o'clock noon, will be sold by public auction at the Registry, Supreme Court, Colombo, the following unclaimed or confiscated articles :-

6 belts	1 brass box containing betel pounder, areca- nut cutter, &c.	2 axes and 1 hoe
8 cloths	1 cup and 2 plates	1 gimlet
9-handkerchiefs	2 wooden boxes	3 pieces of iron
1 coat and 1 banian	1 pair bellows	1 lot brass waterpipes
2 tortoise-shell combs		1 bundle of sticks
5 umbrellas		1 lot sundries

The Registry, Supreme Court,
Colombo, April 13, 1892.

G. GRENIER,
Acting Registrar.