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# Official Gazette

of the  
Protectorate of South West Africa

in Military Occupation of the Union Forces

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Windhuk, 20th October 1915.

No. 4.

## PROCLAMATIONS

BY BRIGADIER-GENERAL PERCIVAL SCOTT BEVES, MILITARY GOVERNOR OF THE PROTECTORATE OF SOUTH WEST AFRICA IN MILITARY OCCUPATION OF THE UNION FORCES.

No. 18, 1915.]

WHEREAS it is expedient to make provision for the payment of Excise duties on certain commodities produced within this Protectorate, and for the imposition of certain Licence duties:

NOW, THEREFORE, under and by virtue of the authority in me vested, I do hereby declare, proclaim and make known that the Excise Tariffs and Laws of the Union of South Africa as set forth in the Union Acts described in the Schedule hereto, shall, from date hereof and until further provision is made, be applicable mutatis mutandis to the said Protectorate, that those Acts and the regulations made thereunder shall have force and effect throughout and in respect to the said Protectorate, and that the functions of the „Commissioner of Excise“ shall be exercised in the Protectorate by such person as may from time to time be designated by notice in the Official Gazette.

And I do further declare, proclaim and make known, as follows:

1. The Excise duties aforesaid payable on the commodities referred to in the said laws and produced in the Protectorate shall be paid to the respective Military Magistrates.

2. The duty on spirits shall become due immediately on the same being charged by the proper officer; but the Chief Secretary for the Protectorate may permit the deposit of spirits in bond under such conditions as he may deem fit.

3. Every distiller shall provide a spirit store wherein vessels, approved of by the proper officer, shall be placed for the purpose of receiving the spirits from the still, and such spirit store shall be secured by a revenue lock.

4. All safes, pipes, vessels and other utensils shall be secured to the satisfaction of the proper officer.

5. Where any room, place, vessel or fitting is by this Proclamation to be secured or locked, the distiller shall, to the satisfaction of the proper officer, provide, affix, repair and renew all fastenings requisite for the purpose of affixing locks thereto or otherwise securing the same.

6. All requisite locks or keys shall be provided by the proper officer at the expense of the revenue.

7. No distiller or his servant shall destroy or damage any such fastening, lock, or key, or open or remove any lock or fastening, or improperly obtain access into any room, place, vessel, utensil or fitting or shall have any fastening, vessel, utensil or fitting so constructed that the security intended to be obtained by any lock or fastening may be defeated.

8. Any proper officer may at any time enter any part of the premises belonging to or made use of by a distiller and search for, examine, gauge and take an account of any still, vessel or utensil and also any spirits or materials for the manufacture of spirits therein.

9. The Chief Secretary for the Protectorate may, by written notice require any distiller or brewer to keep such records and render such statements, returns and certificates as he may deem necessary in addition to those specifically prescribed in any law referred to in the Schedule hereto.

10. Nothing in this Proclamation contained or in the laws referred to in the Schedule hereto shall be construed as applying to this Protectorate the restrictions in force in the Cape of Good Hope as regards the use of sugar in the brewing of beer.

11. For the purposes of this Proclamation any fraction of a gallon less than one-tenth shall be regarded as one-tenth; 4.54 litres shall be deemed to be the equivalent of one gallon; 2.2 pounds (avoirdupois) shall be deemed to be the equivalent of one Kilogramme; the term „proof“ shall mean the strength of proof as ascertained by Sykes' hydrometer; the terms „distiller“ and „brewer“ shall be taken to

include every person employed by any distiller or brewer in the distilling or sale of spirits or in the brewing or sale of beer; and the reference to „proper officer“ shall be taken to mean any officer duly appointed, for the purpose indicated, by the Chief Secretary for the Protectorate.

12. Every distiller of spirits and every brewer of beer shall obtain through the Military Magistrate of the District, a licence authorising him to distil spirits or to brew beer, and to sell such spirits or beer produced by him in such quantities as are permitted to be sold by a person holding a wholesale liquor licence as prescribed by Proclamation No. 14 of 20th September, 1915. Every such licence shall expire on the 31st March in each year, and there shall be payable in respect of each such licence issued before the 30th September in any year the sum of ten pounds, and in respect of a licence issued after the 30th September the sum of five pounds.

13. Any person who contravenes or fails to comply with any provision of this Proclamation shall be guilty of an offence, and upon conviction shall be liable to a fine not exceeding one hundred pounds or in default of payment to imprisonment with or without hard labour for a period not exceeding six months, or to both such fine and imprisonment, but nothing in this Proclamation contained shall exempt any person from any penalty to which he is liable under any law referred to in the Schedule hereto.

GOD SAVE THE KING.

Given under my hand at Windhuk this 20th day of October, 1915.

P. S. BEVES  
Brigadier-General.  
Military-Governor.

By command of the Military Governor.  
E. H. L. GORGES  
Chief Secretary for the Protectorate.

#### SCHEDULE.

Act No. 16 of 1911:

„To provide for a duty of excise on cigarettes made in the Union; and a corresponding surtax on cigarettes imported for consumption in the Union.“

Act No. 37 of 1913:

„To amend the tariffs of excise and customs duties in force in the several provinces of the Union, and to make other provision incidental to the amendment of those tariffs.“

Act No. 13 of 1914:

„To impose an excise duty on matches manufactured in the Union, and to provide for the collection thereof; and to impose a corresponding customs duty on matches, which, having been manufactured in any territory the Government whereof has entered into a Customs agreement with the Government of the Union, are imported into the Union.“

Act No. 22 of 1915:

„To amend in certain respects the customs tariff in force in the Union; to impose an excise duty upon sugar manufactured or refined, and upon playing cards manufactured in the Union; to impose corresponding customs duties consequent upon the imposition of such excise duties; and to provide for the collection of such excise and customs duties on sugar and playing cards, and for other purposes incidental to the purposes aforesaid.“

The „Excise Beer Duty Act 1884 (Cape of Good Hope) as amended by the Additional Taxation Act (Part 1) of 1904 (Cape of Good Hope) and Excise and Customs Tariffs Amendment Act 1913 and Customs Amendment and Excise Duties Extension Act 1915.“

No. 19, 1915.]

WHEREAS, in terms of a Proclamation issued at Swakopmund on the 18th July, 1915, by the General Officer Commanding-in-Chief the Forces of the Union of South Africa in the Field, the searching, digging and mining for diamonds was, inter alia, prohibited in the Protectorate;

AND WHEREAS it is now desirable to modify the terms of the said Proclamation so as to permit to a limited extent the resumption of searching, digging, and mining for diamonds in the Lüderitzbucht area of the Protectorate; and to make provision for regulating the disposal of diamonds found as the result of such searching, digging, or mining, and for prohibiting, until further notice, the exportation or removal of rough or uncut diamonds from the Protectorate;

NOW, THEREFORE, under and by virtue of the authority in me vested, I do hereby declare proclaim and make known

- i) that the prohibition contained in the said Proclamation against the searching, digging or mining for diamonds shall be and is hereby withdrawn in the said Lüderitzbucht area;
- ii) that the searching, digging and mining for diamonds in the said Lüderitzbucht area by the Companies named in the Schedule hereto, shall be and is hereby permitted, provided that the total output of diamonds by the said Companies shall not exceed ten thousand carats during any one calendar month, and provided further that the proportion of the total output to be produced by each individual Company and any other matters incidental to the mining of diamonds shall be subject to such Regulations as may, from time to time, be issued in that behalf by the Chief Secretary for the Protectorate and published in the Official Gazette;

and I do further declare, proclaim, and make known that

- a) all diamonds found in the mining areas owned or controlled by any of the said Companies shall at intervals of not more than fourteen days, be surrendered by the manager or other responsible official of the Company concerned to the officer in charge of the Government Mines Office at Lüderitzbucht, by whom all such diamonds shall be registered and receipts therefor granted to the person surrendering the same;
- b) all diamonds so surrendered shall be retained by the Military Government of the Protectorate until the termination of hostilities between Great Britain and Germany, or until such other date as may be determined by the said Military Government or other competent authority;
- c) every person who finds a diamond in a mining area owned or controlled by any one of the said Companies shall deliver the same without delay to the manager or other responsible official of the Company concerned;

- d) the searching, digging or mining for diamonds in the so-called „Fiscus“ block, or outside the areas owned or controlled by the said Companies on the 4th day of August, 1914, is prohibited;
- e) the exportation or removal of rough or uncut diamonds from this Protectorate is prohibited;

Any person contravening any of the provisions of this Proclamation, or any regulations made thereunder, shall be guilty of an offence, and shall be subject, on conviction, to a fine not exceeding one thousand pounds sterling (£ 1000) or to imprisonment with or without hard labour for a period not exceeding five years, or to both such fine and imprisonment, and any Court pronouncing sentence may further order that any diamonds, in respect of which conviction is made, shall be forfeited to the Crown.

GOD SAVE THE KING.

Given under my hand at Windhuk this 20th day of October 1915.

P. S. BEVES  
Brigadier-General.  
Military-Governor.

By command of the Military Governor.  
E. H. L. GORGES  
Chief Secretary for the Protectorate.

#### SCHEDULE.

1. Koloniale Bergbau-Gesellschaft.
2. Pomona Diamanten-Gesellschaft.
3. Kolmanskop Diamond Mines, Ltd.
4. Deutsche Diamanten-Gesellschaft.
5. Vereinigte Diamant-Minen.
6. Diamanten-Abbau-Gesellschaft.
7. Diamanten-Aktien-Gesellschaft.
8. Lüderitzbuchter Bergbau-Gesellschaft.
9. Bahnfelder-Gesellschaft.

## GOVERNMENT NOTICES.

The following Government Notices are published for general information.

E. H. L. GORGES

Chief Secretary for the Protectorate.

Government Buildings,  
Windhuk, 20th October, 1915.

No. 22] [20th October, 1915.

#### TRANSMISSION OF LETTERS TO GERMANY AND AUSTRIA.

The attention of the public is invited to the Censorship regulations regarding the transmission of letters to enemy countries.

There is no objection to letters of a purely personal and harmless character being sent to those countries, but as they cannot be addressed direct to those countries it is necessary that they should be sent through an intermediary in a neutral country.

The Consular representatives of neutral countries do not act as intermediaries and such letters should not accordingly be sent to them for transmission.

If correspondents in the Protectorate have no relatives, friends or business correspondents in a neutral country, who could act as intermediaries for them, it is notified that Messrs. Thomas Cook and Sons, at Cape Town, are prepared to arrange for the transmission of letters at a fee of 1/6 for each communication, whether a postcard or letter. Letters for transmission through that firm, must be sent unsealed, must not cover more than one sheet of paper and must be written on one side of the paper only.

Further particulars can be obtained on application at any Magistrate's or Post Office in the Protectorate.

No. 23] [20th October, 1915.

#### CIGARETTE SURTAX-CONTROL.

It is notified for general information that JAMES COLLIE, Esq., Chief Secretary's Office, Windhuk, has been appointed in terms of the pro-

visions of the Military Governor's Proclamation No. 18, dated the 20th October, 1915, to exercise within the Protectorate, the functions of the Commissioner of Excise of the Union.

No. 24] [20th October, 1915.

#### APPOINTMENT OF ACTING MILITARY MAGISTRATE, KEETMANSHOOP.

It is notified for general information that A. F. de VILLIERS, Esq., has been appointed to act as Military Magistrate at Keetmanshoop, during the absence of Major T. L. O'Reilly on leave.

No. 25] [20th October, 1915.

#### APPOINTMENT OF ASSISTANT MILITARY MAGISTRATE, TSUMEB.

It is notified for general information that Lieut. D. G. S. SCOTT, 1st S. A. M. R., has been provisionally appointed to act as detached Assistant Military Magistrate at Tsumeb, in place of Lieut. J. V. Cantley, with effect from date of assumption of duty.

#### MARTIAL LAW REGULATION.

No. 26] [20th October, 1915.

Regulation No. 19 issued under Martial Law by and with the approval of the Military Governor.

#### SANITARY PRECAUTIONS: DESTRUCTION OF FLIES.

19. If any owner or occupier of premises in the Protectorate shall permit the accumulation of stable manure, garbage or other refuse of any description on such premises, in such a manner that the breeding of flies takes place therein, or any other nuisance arises therefrom, he shall be guilty of an offence, and upon conviction shall be liable to a fine not exceeding ten pounds sterling (£ 10) or in default of payment to imprisonment with or without hard labour for a period not exceeding

twenty-one days or to both such fine and imprisonment.

The presence of fly maggots in any such refuse shall be deemed to be conclusive evidence that the breeding of flies is taking place therein.

Every Government Medical Officer and Sanitary Inspector is hereby authorised to enter upon and inspect any premises for the purpose of ascertaining whether the breeding of flies is taking place or whether any other nuisance exists therein.

No. 27] [20th October, 1915.

**TARIFF OF STAMP DUTIES AND FEES.**

1. The attention of the public is invited to Proclamation No. 13 of 1915, dated 20th September, 1915, by which the provisions of the Union Stamp Duties and Fees Act No. 30 of 1911 as amended by the Stamp Duties and Fees Amendment Act No. 31 of 1913, and of any regulations made thereunder, were made applicable mutatis mutandis to this Protectorate.

2. The instruments liable to stamp duties and the tariffs payable on the several instruments in the Protectorate are published below. The duties are to be paid by means of adhesive stamps of the required value, to be affixed to and defaced on the instruments. For this purpose the several denominations of the Revenue Stamps of the Union of South Africa shall be used. These stamps may be purchased from all Magistrates and Postmasters in the Protectorate.

Copies of the Acts referred to may be seen on application at the office of any Military Magistrate.

**TARIFF OF STAMP DUTIES.**

No.	Description of Instrument	Amount of Duty £ s d
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
<b>Exemption:</b> 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 Postnuptial 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

No.	Description of Instrument	Amount of Duty £ s d
	goods, wares or merchandise (including live stock and agricultural produce);	
	b) contracts 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 if it exceed £ 50	0 2 6 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 Protectorate: 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	Bank Note: In lieu of the duty imposed under „Promissory Note“ a composition duty at the rate of ten shillings per cent, of the average monthly circulation within the Protectorate of the Notes of any Bank during each half year.	
7	Bill of Exchange or Promissory Note: 1. Payable on demand 2. Payable otherwise than on demand: i) When the amount or value does not exceed £ 10 ii) When the amount or value exceeds £ 10, but does not exceed £ 50 iii) When the amount or value exceeds £ 50 — for every £ 50 or part thereof	0 0 1 0 0 1 0 0 6 0 0 6
<b>Exemptions:</b> a) Bank Notes on which the composition duty aforesaid is payable. b) 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. c) Coupon or Warrant for interest or dividend attached to or issued with any marketable security. d) Bill or draft by or upon the Union Treasury or any public account.		
8	Bill of Lading for the carriage or transport of any goods by sea, for every such bill or copy or duplicate thereof	0 0 6
9	Bond: 1. Any mortgage bond hypothecating immovable property or interest in such property and any general or special bond passed before a notary public:	

No.	Description of Instrument	Amount of Duty £ s d	No.	Description of Instrument	Amount of Duty £ s d
a)	Where the total amount of the debt secured or to be secured does not exceed £ 500 — for every £ 100 or part thereof	0 1 0		<b>Exemptions:</b>	
b)	Where the total amount of the debt secured or to be secured exceeds £ 500, but does not exceed £ 1000 — for every £ 100 or part thereof	0 1 6		Certificates in respect of which any fee or duty be otherwise chargeable by law or regulation.	
c)	Where the total amount of the debt secured or to be secured exceeds £ 1000 but does not exceed £ 2000 — for every £ 100 or part thereof	0 2 6	12	<b>Charter Party:</b>	
d)	Where the total amount of the debt secured or to be secured exceeds £ 2000 — for every £ 100 or part thereof	0 5 0		1. of any vessel or ship not exceeding 500 tons burthen	0 15 0
2.	Any bond mentioned in 1. which is auxiliary or collateral to or substituted for a previously made and duly stamped bond executed by the same person and for the same debt or obligation — a duty at the rates mentioned in 1. but not exceeding	0 10 0		2. of any vessel or ship exceeding 500 tons burthen, but not exceeding 1000 tons	1 10 0
3.	Cession of any such bond as mentioned in 1.:			3. of any vessel or ship exceeding 1000 tons burthen	2 10 0
a)	Where the amount remaining due does not exceed £ 1000 — for every £ 100 or part thereof	0 1 0	13	<b>Company Capital Duty:</b>	
b)	Where the amount remaining due exceeds £ 1000 — for every £ 100 or part thereof	0 2 6		Five shillings per cent, on a statement of the amount of nominal capital or increase of nominal capital for registration thereof.	
4.	Cession of any auxiliary, collateral or substituted bond as aforesaid	The like duty as is chargeable on the bond.	14	<b>Customs Documents:</b>	
	<b>Exemptions:</b>			On each original bill or document of entry or document in lieu thereof	0 0 6
a)	Bond given solely in security for any payment due to the public revenue.			<b>Exemption:</b>	
b)	Bond given by any public official in respect of the discharge of his official duties.			Any bill or document of entry coastwise from any port in the Protectorate to any other port in the Protectorate.	
10	<b>Broker's Note:</b>		15	<b>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:</b>	
	Where the consideration exceeds £ 5 but does not exceed £ 25	0 0 1		1. a) If the lease, agreement, or instrument be by the month or for any definite period of less than one year; or	
	Where the consideration exceeds £ 25, but does not exceed £ 100	0 0 6		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:	
	Where the consideration exceeds £ 100, but does not exceed £ 500	0 1 0		If the rent does not exceed the rate of £ 2. 10 s. per month.	0 0 6
	Where the consideration exceeds £ 500 for every £ 500 or part thereof	0 1 0		If the rent exceeds the rate of £ 2 10 s. per month but does not exceed the rate of £ 5 per month	0 1 0
	Subject always to a maximum duty of	5 0 0		If the rent exceeds the rate of £ 5 per month but does not exceed the rate of £ 10 per month	0 2 6
	<b>Exemption:</b>			If the rent exceeds the rate of £ 10 per month but does not exceed the rate of £ 15 per month	0 5 0
	Note of sale or purchase on behalf of another broker or agent within the Protectorate who is acting in the same transaction for a principal.			If the rent exceeds the rate of £ 15 per month but does not exceed the rate of £ 20 per month	0 10 0
11	<b>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</b>	0 1 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 con-	

No.	Description of Instrument	Amount of Duty £ s d	No.	Description of Instrument	Amount of Duty £ s d
	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		owned by the same person, provided the new instrument is endorsed by a director, secretary, or responsible officer as being bona fide a substitution without change of ownership.	
	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 6	3.	Any transfer, of a marketable security — for every £ 100 or part thereof of the amount or value of the consideration given	0 1 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	17	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 2 0
	If the lease, agreement, or instrument be for any period exceeding twenty years — for every £ 100 or part thereof	0 15 0	18	Partnership: Agreement of Partnership	1 0 0
	Provided that if in any case it be shown to the satisfaction of the Commissioner 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.		19	Policies of Insurance:	
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.		1.	Policy of Life Insurance: If the sum assured do not exceed £ 50	0 0 1
4.	Lease, agreement, or instrument aforesaid — Cession or Assignment Any Cession or Assignment by a lessee or holder provided such cession be not liable for Transfer Duty.	0 5 0		If the sum assured exceed £ 50 but do not exceed £ 500 — for every £ 100 or part thereof	0 0 6
16	Marketable Security — including any scrip, certificate, warrant or any other like instrument representing any shares, stock, or debenture of any company, corporate body (excepting a building society), within the Protectorate:			If the sum assured exceed £ 500 but do not exceed £ 1000 — for every £ 100 or part thereof	0 1 0
	1. In respect of the original issue of the shares, stock, or debentures, if made or issued in the name of the proprietor or owner and transferable only by registration — for every £ 50 or part thereof of nominal value	0 0 6		If the sum assured exceed £ 1000 — for every £ 100 or part thereof	0 1 6
	2. In respect of any issue of shares, stock, or debentures to bearer or in any manner so as to be available to or in favour of bearer — for every £ 50 or part thereof of nominal value	0 2 6	2.	Policy of Insurance against accident to a person or in respect of injury, incapacity, sickness, or the like — every policy Every renewal thereof	0 1 0 0 1 0
	<b>Exemption:</b> Where the scrip, certificate, warrant, or like instrument is issued without change of ownership and solely in substitution for any such instrument of like or equivalent value withdrawn, cancelled, or lost, which was		3.	Policy of insurance 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 to the death, or illness of, or injury to, an employee, or any third party insurance — every policy Every renewal thereof	0 1 0 0 1 0
			4.	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 not specified in 1., 2. or 3. — for every £ 100 or part thereof of the sum insured Subject to a minimum duty of sixpence and a maximum duty of £ 5.	0 0 1
			5.	Any policy or renewal thereof where the sum assured is not a specific sum	0 1 0
			6.	Cession of any policy of insurance Provided that the duty on any cession shall not exceed the duty to which the ceded policy would be liable under the foregoing provisions.	0 2 0
			7.	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, injury, sickness, or the like.	
				Where a renewal under 2., 3. or 4. is for less than a yearly period	

A Duty of two and a half per cent on the annual receipts from the Sale or issue for valuable consideration of any such document.

No.	Description of Instrument	Amount of Duty £ s d	No.	Description of Instrument	Amount of Duty £ s d
	pro rata duty only shall be payable, for example for a half-yearly renewal — one-half of the duty; for a quarter of a year's renewal — one quarter of the duty.				
	<b>Exemption:</b> Policies solely for the purpose of effecting re-insurance by one Insurance Company or Association in another Insurance Company or Association to cover general risks.			f) Receipt written on a stamped Bill of Exchange or Promissory Note, and relating to such Bill or Note.	
20	<b>Power of Attorney or any instrument of like kind:</b>			g) Receipt received in the Protectorate, but executed outside the Protectorate and relating to a payment made outside the Protectorate.	
	1. Proxy to vote at any specified meeting or adjournment thereof	0 0 1		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.	
	2. Any special power, or substitution under any power of attorney whatsoever (in respect of each grantor)	0 1 0	22	<b>Security or Suretyship:</b> Any document of security or pledge or any act of suretyship, indemnity, or guarantee not otherwise chargeable with duty:	
	3. To act generally for the grantor (in respect of each grantor)	0 5 0		1. For any sum not exceeding £ 10	0 0 1
	4. Of any kind not comprised in the foregoing (in respect of each grantor)	0 1 0		For any sum exceeding £ 10, but not exceeding £ 50	0 0 6
	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.			For any sum exceeding £ 50, but not exceeding £ 100	0 1 0
21	<b>Receipt:</b>			For any sum exceeding £ 100 — for every £ 100 or part thereof	0 1 0
	1. If given for or upon the payment of money of the amount of £ 1 or upwards	0 0 1		2. Where no amount is stated	0 2 6
	2. If given for or in respect of any fixed deposit made with any bank, company, or association whether corporate or unincorporated — 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		3. Not comprised in the foregoing	0 2 6
	<b>Exemptions:</b>			<b>Exemption:</b> When given solely in relation to any payment due to the public revenue.	
	a) Receipt or acknowledgment by any Government official for any payment or deposit received by him in his official capacity.		23	<b>Survey of a Ship or Vessel:</b> Certificate thereof	0 2 6
	b) Receipt or acknowledgment on Postal Orders or Money Orders or Post Office Savings Bank forms.		24	<b>Transfer Deed:</b> Relating to immovable property — for every £ 10 or part thereof of the consideration or value	0 0 6
	c) Receipt passing between any legally established Benefit Society, Provident Society, Building Society or Savings Bank Society, and any member thereof.			<b>Exemption:</b>	
	d) Acknowledgment or slip relating to money deposited (other than on fixed deposit) with a Bank to the credit or account of any person.			1. Partition transfers except in respect of consideration paid by one of the parties thereto to another such party.	
	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.			2. Transfers whereby no change of beneficial interest in the property transferred is effected.	
				<b>General Exemptions in respect of all Instruments.</b>	
				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 Union or of the Protectorate 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 the Act.	