M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 123 — Press ~~Mis.~~

237.238

Dated 21—1—~~19~~ 1864

Not to be folded or roughly handled

No. 237. Read the following Endorsement of the Secretary to the Government of India, Financial Department, dated Fort William, the 21st December 1863, No. 6,404:—

Read the following letter from Captain H. BURN, Officiating Secretary to Government, Straits Settlement, to the Secretary to the Government of India, Fort William (Home Department, Revenue), dated Singapore, 23rd November 1863, No. 220, General No. 1,581.

SIR,

I have the honor by desire of His Honor the Governor to acknowledge the receipt of your Office letter, No. 5,972, dated the 19th September 1863, and beg to enclose copy of the document therein called for.

No. 1.

No. 7,779.

Transferred to the Financial Department for disposal with copies of the connected papers.*

(By Order.)

(Signed) J. W. S. WYLLIE,
Under Secretary to the Government of India.

* S. R. Proceedings, 19th September 1863, Nos. 18 to 23.

Fort William,
Home Department,
The 15th December 1863.

Ordered that a copy of the papers† noted in the margin be sent to the Governments of Madras, Bombay and Bengal for information.

† Revenue Proceedings for September 1863, Nos. 18 to 22 both inclusive.

By Order of the Governor General in Council,

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

SEP. REV. SEPTEMBER 19, 1863.

[No. 18] From Colonel ORFEUR CAVENAGH, Governor of the Straits Settlement, to E. C. BAYLEY, Esq., Secretary to the Government of India,—No. 103, dated Penang, the 9th June 1863.

1. I have the honor to enclose, for submission to the Honorable the President in Council, copy of a letter No. 14 of the 1st instant, from the Collector of Stamps at Singapore, soliciting instructions on certain specified points connected with the provisions of Act X of 1862.

2. As far as I am capable of judging, the Collector appears to have been in error in the course hitherto pursued with respect to the calculation of the per centage of Marine Policies; there being but one Policy of Insurance I should have supposed under the wording of Clause 56, Schedule A, that the calculation should have been made with reference to the total amounts of the sum insured and of the premium paid, and not with reference to fractional parts of each.

3. As regards marginal Credit Bills of Exchange, I can hardly believe that it was ever intended that the holders of such Bills should be liable to be called upon to pay double or even treble the amount prescribed by the Act; at the same time, under the operation of Section XI, it is clear that such liability must often be occasioned; it might, perhaps, be removed by authorizing the Collector, upon impressing the Stamp for the full value upon the first, to furnish the holder with a certificate to that effect, and upon the production of such certificate, to subsequently impress the second and third free of charge.

4. As the guarantee given by the Consignees of goods to the Agents of the vessels in which such goods may have arrived cannot be considered in the nature of a Bond for the payment of money, I presume that the charge of one Rupee, hitherto made thereon under Clause 1 of Schedule A, is correct.

5. With respect to contracts, or agreements containing a Penalty Clause, it is extremely difficult to express any decided opinion as to the value of the stamp to be attached, though, adverting to Clause 12 of Schedule A. I can scarcely imagine that, in cases where the amount of the penalty may exceed (200) two hundred Rupees a one Rupee Stamp would suffice.

6. The Bill of Lading, of which a copy accompanied the Collector's letter, and is herewith transmitted, assuredly seems to be of the nature of a Policy of Insurance, and to be consequently brought under the conditions of Clause 56 of Schedule A.

[No. 19.] From W. W. WILLANS, Esq., Assistant Resident Councillor and Collector of Stamps, to the Secretary to the Government of the Straits Settlement,—No. 14, dated Singapore, the 1st June 1863.

I have the honor to request you will do me the favor to solicit His Honor the Governor to obtain from Calcutta information on the following points, connected with the Stamp Act for the guidance of the community and myself.

Marine Policies.—These Policies are frequently issued for various sums, at different rates part at and below 2 per cent. and part above. Suppose one for $10,000,—$6,000 being at 1½ per cent. = $90, and $4,000 at 2¼ per cent. = $90—in all $180, or less than 2 per cent. on the *whole Policy*, or it might be $6,000 at 2 per cent. and $4,000 at 2¼ per cent. which would exceed 2 per cent. on the whole sum insured—In what way is the Stamp Duty to be assessed? Would the Policy first stated be charged single duty on the whole sum of $10,000, and in the second instance double duty as exceeding 2 per cent. on that sum; or should $6,000 be charged at single rate and $4,000 at double rate in both cases; this is the course I have hitherto adopted.

Marginal Credit Bills of Exchange.—These Bills are issued by Banks in England, and contain in the margin of each Bill of the set an undertaking from the Bank to honor the Bill annexed, for (say) £500,—if drawn by Messrs. A. B. and Company, and presented within a certain given time, they are used instead of Letters of Credit,—the first of the set being sent out by one Mail, and the second and third by the next; it may happen when the first arrives that the Exchange is good and likely to be less favorable before the second and third can reach, or the holder may require the money, and therefore desire to draw the Bill and negociate it at once, undertaking to deliver the second and third to the purchaser on arrival; he cannot draw the Bill without getting it stamped; and, as he has but one of the set, he must have the full Stamp of Rupees 3 put on it as if it were a single Bill,—this first is despatched by the purchaser to England and may possibly be lost; the second and third duly arrive here, and, if used, must also be stamped—What Stamp should they bear? The first having already been stamped with the full duty prescribed for the whole set, but the second being required to send to England in case of the miscarriage of the first.

Guarantees given by the Consignees of Goods to the Agents of the Peninsular and Oriental Company, and others engaging to hold them harmless and indemnified in consideration of the delivery of certain Goods, the Bills of Lading for which have not come to hand, or have not been properly endorsed by the Shippers, the value of such goods varying from $1 to perhaps $100,000. Is one Rupee a proper Stamp for such a document, and, if not, in what manner is the Stamp to be regulated?

Contracts or *Agreements* for building a house, or for any thing not specially provided for in Schedule A.—These Contracts or Agreements contain a clause binding one or perhaps both parties in a penalty of say $200 for the due fulfilment of the Contract, or perhaps $5 per day after a certain date until the completion of the work; in some, it is stated, as a simple penalty, and in others "as stipulated and ascertained damages." In some cases a third party joins in the contract as security for its due performance, in others to a certain amount only. Is the Stamp of one Rupee for an Agreement sufficient in all these cases?

In some Contracts a Memorandum is added at the end after the signatures of the contracting parties to this effect:—

"I, A. B., become security for the due fulfilment of the above Contract," or for all sums advanced on the above Contract, or "in the sum of (say) $100, for the performance of the above Contract,"—will this be considered to come under Article 19 and be covered by the same Stamp as the Contract, one Rupee?

Bills of Lading.—Certain Bills of Lading are issued by the Peninsular and Oriental Company (one of which is enclosed,) by which, in consideration of a higher rate of freight, they become answerable for the safety of the goods shipped, or, in other words, become Insurers as well as Carriers,—is the 4 Anna Bill of Lading Stamp sufficient in such cases, or should such Bills of Lading also bear an Insurance Stamp in proportion to the value of the goods and the extra freight taken for the risk?

SEP. REV.—SEPTEMBER 19, 1863.

[No. 20.] (Here enter the Bill of Lading.)

SEP. REV.—SEPTEMBER 19, 1863.

[No. 21.] From J. W. S. WYLLIE, Esq., Under Secretary to the Government of India, to the Advocate General,—No. 5,143, dated the 18th August 1863.

I am directed to transmit to you the accompanying copy of a letter from the Governor of the Straits Settlement, dated the 9th June last, No. 103, and of its enclosures, and to request that you will be so good as to favor the Government with your opinion on the several questions raised therein in connection with the Provisions of Act X. of 1862.

SEP. REV. SEPTEMBER 19, 1863.

[No. 22.] From J. GRAHAM, Esq., Officiating Advocate General, to J. W. S. WYLLIE, Esq., Under Secretary to the Government of India,—dated the 28th August 1863.

In reply to your letter No. 5,143 of 18th instant, with enclosures, I have the honor to state my opinion on the several points raised by the Governor and the Assistant Resident Councillor of the Straits Settlement regarding the Stamp duties.

Marine Policies.—I consider the Assistant Resident Councillor has rightly interpreted the law in respect of these instruments. In fact on insurance for different sums at different rates ought properly to be contained in distinct policies at several rates; but if one instrument is adopted, I think in fairness, and without doing violence to any expression in the Schedule Article 57, several Stamps should be affixed in respect of each insurance.

Marginal Credit Bills of Exchange.—This appears to be a case not considered in the framing of the 12th Section of the Stamp Act, and the point has already been the subject of reference from other Departments. The wording of the 12th Section is apparently opposed to any stamping of the 2nd and 3rd of Exchange except at the same time as the 1st of the set, but it clearly did not contemplate the class of instruments in question. It appears to me that, under the circumstances, the remedy suggested by the Governor in 3rd paragraph of his letter is an appropriate one, and free from legal objection, whilst it ensures against any loss to the revenue.

Guarantees are, in regard to the Stamp Law, considered as Agreements. Being, however, of the nature of an obligation for the payment of money, they do not, in my opinion, fall under Article I in the Schedule, but they are comprised under Articles 12 and 15 in case the amount is fixed, or under Articles 17 and 18 of the Schedule if the amount is left open. If a penalty is fixed in the Agreement, I think that ought generally to regulate the amount of Stamp; but if the parties choose to take an optional Stamp covering a less amount, they are at liberty to do so at their own risk, and cannot recover beyond the lesser amount.

Bills of Lading in the terms referred to are, in my opinion, Policies, and ought to be stamped accordingly.

The enclosures with your letter are herewith returned.

No. 238. ORDER THEREON, 21st January 1864, No. 123.

1. Ordered to be communicated to the Board of Revenue for their information and for communication to the Collectors and Superintendent of Stamps.

2. The rulings should be notified by the Board in the Gazette.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

To the Board of Revenue

Exd. S. T. Augustin.

No. 220

General
No. 1581 of
1863

From

The Offg. Secy to Government
Straits Settlement

To.

The Secretary to the Govt. of India
Fort William

Dated Singapore 23rd November 1863

Home Deptt.
Revenue

Sir,

I have the honor by desire of His Honor the Governor to acknowledge the receipt of your Office letter No. 5972, dated the 19th September 1863, and beg to enclose copy of the document therein called for.

No. 1/

I have the honor to be &c.

Signed H. Burn Capt.
Offg. Secy to Government
Straits Settlement

No. 7779

Transferred to the Financial Department for Disposal with copies of the connected papers*

By order
Signed J. W. S. Wyllie
Under Secy to the Govt.
of India

* S. R. Proceedings
19th Sep: 1863
Nos. 18 to 23

Fort William
Home Deptt.
The 15th December
1863

No.

No. 6404

Fort William

Financial Department

The 21st December 1863

Ordered that a copy of the papers noted in the margin be sent to the Governments of Madras, Bombay and Bengal for information

× Rev.l Pro: for Sept.r 63 — No.s 18 to 22. both inclusive —

By order of the Governor General in Council.

Ed.d H. Lushington
Secretary to the Gov.t of India

30/12

BILL OF LADING.

[No. 20.]

*No.*_____

This Bill of Lading is issued at an *ad valorem* freight whereby the Company take risks upon themselves.

N. B.—Forms of Bills of Lading at a lower freight under which risks are borne by the Shippers are also issued.

It is at the option of the Shippers which form they adopt.

Port at which payable. _____

@ Ex. of _____

Value declared by the Shippers on which additional freight is paid..... .... _____

SHIPPED in good order and well-conditioned by

in the **Peninsular and Oriental Steam Navigation Company's** Steam Ship now riding at Anchor in

whereof is Commander for this present Voyage

being marked and numbered as in the margin and are to be delivered subject to the conditions at the foot of this Bill of Lading but not to any other exceptions in the like good order and well-conditioned at the Port of unto

or to his or their Assigns Freight for the above Goods and an additional Freight of on per

the value declared by the Shippers in the margin to be the value of the said Goods being by the Shippers as per margin Steam Ship lost or not lost. **In Witness** whereof

paid in Bills of Lading all of this tenor and date one of which

the Commander of the said Steam Ship hath affirmed to Bills of Lading being accomplished the others to stand void.

Dated in 186 .

This Bill of Lading is issued subject to the following conditions and exceptions:—

Weights and Contents when shipped unknown.

The Company are not to be responsible for leakage or breakage or other consequences arising from the insufficiency of the address or package.

The Company do not guarantee that the Steamers shall have room at the Ports of transhipment or that there shall be no delay there.

In case it be necessary to detain and store the Goods it shall be done at the Company's expense but the Company are not to be answerable for delay so occasioned.

When owing to bad weather or other causes the Goods cannot be safely landed at their destination the Company reserve to themselves the right to convey them to the next Port on the Voyage to be returned thence by one of the Company's Steamers having space at the Company's expense and the Consignee cannot claim indemnity for such delay.

A written Declaration of the contents and value of the Goods is required by the Company and must be delivered by the Shipper to the Company's Agent with the Bills of Lading. A wrong description of contents or false declaration of value shall release the Company from all responsibility in case of loss seizure or detention and the Goods shall be charged double freight on the real value which freight shall be paid previous to delivery. The Company will not receive on board of their Vessels any Goods of a dangerous or damaging nature. If any such Goods be shipped without notice the Shippers will not only be liable to the penalties imposed by Statute but also for all damages sustained in consequence of such shipment.

The Company are not to be responsible for any consequences arising from restrictions of Quarantine wheresoever imposed.

The Goods are to be distinctly marked both on the outer and inner Packages with the Marks Numbers and Port of Destination or the Company are not to be responsible for detention or wrong delivery.

Goods and Specie if not taken delivery of by the Consignees or their Assigns so soon as the Steam Ship is ready to discharge will be landed and ware-housed or discharged into and stored in a hulk or receiving Ship at their Port of destination at the Merchant's expense and the Company are to have a lien on the Goods and Specie for such expenses. All liability of the Company in respect of such Goods or Specie is to cease so soon as they are so discharged and safely land after which the Company are not to be responsible for any loss or damage to such Goods and Specie howsoever caused.

The Company are not responsible for Captures or Seizures lawful or unlawful or for arrests restraints or detainments of Kings Princes Governors or People of what nature condition or quality whatsoever or for the consequences thereof or any attempt thereat.

The Company are not to be responsible for average to any Goods under Three per Cent. howsoever caused unless general or the Ship be stranded.

The Company are in no case to be responsible for a greater sum than that declared in the margin by the Shippers to be the value of the Goods on which additional Freight has been paid which as between the Shippers and the Company is by agreement to be considered the true value of the Goods as in Marine Insurance.

Subject to the above conditions and exceptions the Company will settle all losses upon abatement of Two per Cent. and no more at the expiration of six months after the claim is made but before payment the claimant is to furnish if required such proof of value as is usually demanded by the London Insurance Offices before settling claims and all average losses and like matters claimed are to be adjusted according to the established practice of the London Insurance Offices.

_____ *Captain.*

INTERMEDIATE FORM (Eastern Stations).

MEASUREMENT AND WEIGHT.				
Feet.	Inches.	Cwts.	qrs.	lbs.

*Co.'s No.*_____

Freight ... .

Additional Freight ... _____

Total .. _____

[CC.—60.]

Rev. 1864. Dec. 21
Pro. of Govt for Bay.
N. 94.

Endorsement from the Secty. to the Govt. of India

Dated 21st. December
Received 12th. Jany. 1864.

No. 6404.

E-1-

N. 123.

Ordered to be communicated to the Board of Revenue for their information & for communication to the Collectors & Superintendent of Stamps. The Curling should be notified by the Board in the Gazette.

Fort St. George
21st. Jany. 1864

12 Apls to the Bd of Rev Cert 22d Jany

Forwarding & giving certain papers in connection with the provisions of Act XX of 1863

No 123. 21st Jany

No 237 & 238.

Cir 5 Jany 64 Alg