



# Supplement to the Jamaica Gazette.

NEW SERIES—VOL. XXIV.

THURSDAY, OCTOBER 10, 1901.

No. 11.

Colonial Secretary's Office, 3rd July, 1901,

THE GOVERNOR directs the publication of the following Annual Report of the Stamp Commissioner on the working of his Department for the year ended 31st March, 1901.

By command,

SYDNEY OLIVIER, Acting Colonial Secretary.

Stamp Office, 25th June, 1901.

SIR,

I have the honour to forward the Annual Report of the Stamp Department for the financial year ended 31st March, 1901.

2. The Cash Receipts for the year amounted to £17,904 13s. 3¼d., being £4,095 6s. 8¼d. less than the Estimate of £22,000.

3. The difference between the amount estimated and that realized is accounted for by deficits under the following heads:—

Succession Duty	...	£1,346 17 9
Other Stamps, &c.	...	3,164 4 10¼
		4,511 2 7¼
Less Legacy Duties collected in excess of Estimates		415 15 11
		£4,095 6 8¼

4. The annexed Statement, marked "A," shows the aggregate collections during 1900-1901 to have been £839 8s. 10¼d. in excess of those of the previous year, and £685 18s. 3¼d. above the average for the last three years.

A.—Statement showing aggregate collections on account of Stamp Revenue during the past three years,—from 1898-99 to 1900-01.

Year.	Stamp Office, Kingston.	Sales by Country Distributors.	Composition paid by Colonial and Nova Scotia Banks on average circulation of Notes.		Subsidy from General Post Office.	Total.
			Circulation.	Duty-Paid.		
1898-1899.	£ s. d. 13,077 14 8	£ s. d. 921 7 6¼	£ 151,664	£ s. d. 1,517 5 0	£ 1,170	£ s. d. 16,686 7 2¼
1899-1900	13,143 17 0	1,239 7 5	151,145	1,512 0 0	1,170	17,065 4 5
1900-1901	13,907 17 4	1,518 10 11¼	130,736	1,308 5 0	1,170	17,904 13 3¼

5. Hitherto, Criminal Process and Probate Process, passing through the Resident Magistrate's Courts were sent to the Stamp Office for the purpose of being stamped, but under the system laid down in the Resident Magistrates' Court Rules recently passed, these documents are now stamped by means of Judicial Stamps, and the Revenue credited to Resident Magistrate's Court Fees instead of to Stamp Duties.

6. The amount of Revenue collected from these two sources during the year under review amounted to £522 13s. 10d.; the Stamp Duties, viz :—£17,904 13s. 3½d., collected in the year, should therefore be increased by that amount.

7. The analysis of the Cash Receipts for Stamps impressed at this office during the past year, compared with the two preceding years, is shown in the annexed Statement marked B.

B.—Analysis of the Cash Receipts for Stamps impressed at the Stamp Office during 1900-1901, as compared with the two preceding years.

Documents Stamped.	1898-99.	1899-1900.	1900-1901.	Comparison between Receipts of last two financial years.	
				Increase.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Conveyance	1,264 9 4	1,074 13 2	1,305 14 10	231 1 8	
Diagrams	58 15 0	68 12 0	45 16 0	...	22 16 0
Mortgages	366 18 7½	556 5 5½	259 7 4	...	296 18 1½
Leases	92 9 9	91 14 0	90 17 0	...	0 17 0
Settlements	119 2 6	85 13 6	53 17 1	...	31 16 5
Foreign Bills of Exchange	1,929 1 0	1,757 10 3	1,149 3 0	...	608 7 3
Inland Bills of Exchange	760 19 4	695 3 5	576 9 9	...	28 13 8
Foreign Bills of Lading	391 2 6	486 9 9	500 8 4	13 18 7	
Coastwise Bills of Lading	225 19 6	240 7 8	235 16 3	...	4 11 5
Receipts	24 12 6	24 4 7	26 6 9	2 2 2	
Supreme Court Fees	634 14 0	579 13 3	551 13 9	...	27 19 6
Probate Duty	2,648 5 9	1,993 8 7	2,288 12 5	295 3 10	
Legacy Duty	920 19 11	1,342 7 2	1,915 15 11	573 8 9	
Fire Policies	826 1 0½	750 19 0	725 0 6	...	25 18 6
Life Policies	27 1 3	48 8 6	51 6 0	2 17 6	
Marine Policies	33 11 6	72 10 11	60 16 8	...	11 14 3
Powers of Attorney	187 7 0	181 5 0	198 6 0	17 1 0	
Marriage Licenses	30 0 0	35 0 0	50 0 0	15 0 0	
Bank Cheque Books	953 13 5	967 7 11	978 8 10	11 0 11	
Orders at Sight	1 15 4	7 1 4	12 3 8	5 2 4	
Deeds not otherwise charged	134 14 6	130 16 0	102 12 6	...	28 3 6
Charter Parties	9 0 0	1 15 0	5 5 0	3 10 0	
Articles of Co-partnership	19 11 0	23 10 0	18 15 0	...	4 15 0
Bonds	6 18 0	20 6 9	200 2 6	179 15 9	
Agreements	40 11 6	71 2 2	62 14 3	...	8 7 11
Satisfactions on Mortgages	19 12 6	19 3 0	15 17 6	...	3 5 6
Notarial Certificates	7 0 0	10 8 0	9 12 0	...	0 16 0
Paper Stamps on Office Copies	31 9 7	33 11 7	48 19 6	15 7 11	
Articles of Clerkship	1 0 0 0	4 0 0 0	150 0 0	...	250 0 0
Surveyors Notices	4 11 0	4 10 0	3 5 0	...	1 5 0
Patents of Inventions	30 16 0	26 15 0	30 0 0	3 5 0	
Registration of Debentures	24 9 0	33 6 0	15 5 6	...	18 0 6
Bank License	65 0 0	130 0 0	130 0 0	...	...
Private Bills	50 0 0	50 0 0	...	...	50 0 0
Admission of Barristers	...	30 0 0	...	...	30 0 0
Admission of Solicitors	500 0 0	300 0 0	300 0 0	...	...
Articles to Land Surveyors	...	30 0 0	2 0 0	...	28 0 0
Commission as Land Surveyors	4 0 0	1 0 0	62 0 0	61 0 0	
Declarations Medical Law	9 0 0	4 0 0	3 0 0	...	1 0 0
Certificates Medical Law	...	...	3 0 0	3 0 0	
Public Notaries Commissions	10 10 0	...	...	...	...
Letters of Preference	8 0 0	8 1 6	10 0 0	1 18 6	
Certificates	67 15 6	85 3 3	71 2 9	...	14 0 6
Probate Papers	337 9 0	250 8 9	366 16 7	116 7 10	
Accident Policies	2 5 0	4 6 6	1 3 6	...	3 3 0
Passports	...	11 15 0	26 10 0	14 15 0	
Transfer of Shares	...	53 0 3	7 2 6	...	45 17 9
Blank Paper, &c.	70 2 10	27 19 9½	11 10 11	...	16 8 10½
Letters of Naturalization	...	6 0 0	22 0 0	16 0 0	
Succession Duty	28 0 0	408 3 0	1,153 2 3	744 19 3	
<b>Total</b>	<b>13,077 14 8</b>	<b>13,143 17 0</b>	<b>13,907 17 4</b>	<b>2,326 16 0</b>	<b>1,562 15 8</b>

8. Treating of the more important fluctuations shown in the preceding Statement, *there are marked decreases* under the following heads:—

	£	s.	d.
Diagrams	22	16	0
Mortgages	296	18	1
Settlements	31	16	5
Foreign Bills of Exchange	608	7	3
Inland Bills of Exchange	28	13	3
Supreme Court Fees	27	19	6
Fire Policies	25	18	6
Deeds not otherwise charged	28	3	6
Articles of Clerkship	250	0	0
Private Bills	50	0	0
Admission of Barristers	30	0	0
Articles to Land Surveyors	28	0	0
Transfer of Shares	45	17	9

while the following show increases:—

Conveyances	231	1	8
Probate Duty	295	3	10
Legacy Duty	573	8	9
Bonds	179	15	9
Commission as Land Surveyors	61	0	0
Probate Papers	116	7	10
Succession Duty	744	19	3

9. I would call attention to the marked decrease, as compared with the previous year, of about 36 per cent. on the amount collected for Stamps on foreign Bills of Exchange. This seems to point to what I hope and believe to be only a temporary falling off in the Commercial prosperity of the Island.

10. The following figures show the Bank circulation of Notes, and the Duty paid thereon, during the past three years:—

1898-99	Circulation 151,664	Duty paid £1,517	5	0
1899-00	" 151,145	" 1,512	0	0
1900-01	" 130,736	" 1,308	5	0

11. The Stock of Adhesive Judicial Stamps, Post Cards, &c., in hand on 31st March, 1901, was:—

Postage Stamps	£21,832	12	7½
Embossed Stamps	32,097	4	6
Judicial Stamps	6,745	0	0
Telegraph Stamps	4,235	0	0
Telegraph Forms	558	0	0
Newspaper Wrappers	356	12	1
Postal Orders	500	0	0
Post Cards (Single)	325	8	7½
Post Cards (Reply)	76	18	0
	£66,726	15	10

12. Upon the coming into operation on the 1st November, 1899, of the Revised and Amended Rules (financial) of the Resident Magistrates' Courts the Resident Magistrate's Court, Kingston, was not at that time brought within the operation of the Rules, but it was subsequently,—on the 1st June, 1900,—brought within its scope.

13. In order to meet the requirements of the public, the issue of process in the Resident Magistrates and Petty Sessions Courts being very heavy, the Governor decided to appoint a Stamp Vendor, whom he stationed at the Courts Office, Kingston, for the purpose of selling Judicial Stamps, Postal Orders, and Postage Stamps, so that solicitors, suitors, and other persons having process to issue should not suffer any inconvenience in obtaining Judicial Stamps and Postal Orders.

14. I am glad to report that, as far as I am aware, the precautions taken to meet the demand for Judicial Stamps and Postal Orders at the Courts Office, Kingston, have worked satisfactorily,—no reports of failure to obtain the stamps or orders having been made to me.

15. The Death Duties which comprise Probate, Legacy, and Succession Duties show increases under each head of 15, 42 and 182 per cent., respectively, in advance of the receipts of the previous year, and considerable increase over the collections for the financial year 1898-99 in Legacy and Succession Duties. This is a very gratifying result, which should assure the Government that the special arrangements which have been made for investigating the claims of the Revenue have borne substantial results.

16. It is noticeable that this is especially marked in the case of Succession Duty. The Law under which this Duty is collected came into operation in July, 1898; for the remaining period of that financial year only £28 was collected. The following year the receipts amounted to £208 3s. 0d., and during the year now under review, the Revenue benefitted to the extent of £1,153 2s. 3d. I would point out that this duty would yield much more to the Revenue if successors to property would readily pay the duty. There is great difficulty in reaching some who are indebted to the Government, and if interested persons would only recognize the fact that nothing is gained by delay, and that their interests eventually suffer through the imposition of penalties which the Law directs me to impose,

when its provisions are neglected, I think that there would be a more ready desire to pay the duty than to face the alternative of a law-suit and its unpleasant consequences.

These remarks also apply, to a great extent, to Legacy Duty. There is less hardship in the payment of this Tax, and that of Succession Duty, than any I know of, because the beneficiary is the recipient of a gift, and the incidence of the rate is so small that it is scarcely felt, except when there is no kinship between donor and donee (the Duty in this case being 10 per cent.).

17. The labour of getting into working order the arrangements which would ensure the efficient collection of the Death Duties, has proved, and will still more abundantly prove in the near future, the valuable work which has been done, and I anticipate that this source of Revenue will yet give more encouraging results.

18. I have to thank some of the members of the Legal profession for the readiness they have shown in advising their clients of their obligations to this Revenue, and for the care and trouble they have taken in seeing that the claims of the Revenue have been satisfied, thereby saving them the annoyance and worry of applications from me for unpaid duties, plus penalties, and I am not without hope that this feeling will soon pervade all members of the profession to their own benefit and that of their clients.

19. I beg also to acknowledge the ready help which the members of my staff have invariably given during the past year.

I have, &c.,

E JORDON ANDREWS, Stamp Commissioner.

The Hon. the Colonial Secretary, Kingston.