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Colonial Secretary's Office, 29th May, 1902.

THE GOVERNOR directs the publication, for general information, of the following Report by the Stamp Commissioner of the Stamp Department for the financial year ended 31st March, 1902.

By command,

SYDNEY OLIVIER,

Colonial Secretary.

Stamp Office, 23rd May, 1902.

SIR,

I have the honour to forward the annual Report of the Stamp Department for the financial year ended 31st March, 1902.

2. The Cash Receipts for the year amounted to £23,167 9s. 10d., being £2,267 9s. 10d. more than the Estimate of £20,900.

3. The annexed statement marked "A", shows the aggregate collections during 1901-1902 to have been £4,740 2s. 8½d. in excess of those of the previous years, and £3,614 2s. 8½d. above the average for the last three years.

A.—Statement showing aggregate collections on account of Stamp Revenue during the past three years—  
from 1899-1900 to 1901-1902.

| Year.     | Stamp Office<br>Kingston. | Sales by<br>Country Dis-<br>tributors. | Composition paid by<br>Colonial and Nova Sco-<br>tia Banks on average<br>Circulation of Notes. |                      | Stamp Duty<br>collected<br>through Resi-<br>dent Magis-<br>trate's Court. | Subsidy<br>from Gene-<br>ral Post<br>Office. | Total.                |
|-----------|---------------------------|--|--|----------------------|---|--|-----------------------|
|           |                           |  | Circulation.   | Duty Paid.           |   |  |                       |
| 1899-1900 | £ s. d.<br>13,143 17 0    | £ s. d.<br>1,239 7 5                   | £<br>151,145   | £ s. d.<br>1,512 0 0 | £ s. d.<br>...  | £<br>1,170                                   | £ s. d.<br>17,065 4 5 |
| 1900-1901 | 13,307 17 4               | 1,518 10 11½                           | 130,736  | 1,308 5 0            | 522 13 10   | 1,170  | 18,427 7 1½           |
| 1901-1902 | 18,755 9 9                | 1,141 6 4                              | 160,422  | 1,605 0 0            | 495 13 9  | 1,170  | 23,167 9 10           |

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

B.—The Analysis of the Cash Receipts for Stamps impressed at this Office during 1901-1902, as compared with the two preceding years.

| Documents Stamped.             | 1899-1900.         | 1900-1901.         | 1901-1902.        | Comparison between Receipts of the last two financial years. |                 |
|--------------------------------|--------------------|--------------------|-------------------|--|-----------------|
|                                |                    |                    |                   | Increase.  | Decrease.       |
|                                | £ s. d.            | £ s. d.            | £ s. d.           | £ s. d.  | £ s. d.         |
| Conveyances                    | 1,074 13 2         | 1,305 14 10        | 1,328 7 9         | 22 12 11   |                 |
| Diagrams                       | 68 12 0            | 45 16 0            | 49 10 0           | 3 14 0   |                 |
| Mortgages                      | 556 5 5½           | 259 7 4            | 333 3 10          | 73 16 6  |                 |
| Leases                         | 91 14 0            | 90 17 0            | 84 19 0           |  | 5 18 0          |
| Settlements                    | 85 13 6            | 53 17 1            | 61 12 6           | 7 15 5   |                 |
| Foreign Bills of Exchange      | 1,757 10 3         | 1,149 3 0          | 1,090 5 11        |  | 58 17 1         |
| Inland Bills of Exchange       | 605 3 5            | 576 9 9            | 506 7 6           |  | 70 2 3          |
| Foreign Bills of Lading        | 486 9 9            | 500 8 4            | 595 1 4           | 94 13 0  |                 |
| Coastwise Bills of Lading      | 240 7 8            | 235 16 3           | 293 19 10         | 58 3 7   |                 |
| Receipts                       | 24 4 7             | 26 6 9             | 23 10 7           |  | 2 16 2          |
| Supreme Court Fees             | 579 13 3           | 551 13 9           | 483 6 3           |  | 68 7 6          |
| Probate Duty                   | 1,993 8 7          | 2,288 12 5         | 6,857 10 10       | 4,568 18 5   |                 |
| Legacy Duty                    | 1,342 7 2          | 1,915 15 11        | 2,079 18 3        | 164 2 4  |                 |
| Fire Policies                  | 750 19 0           | 725 0 6            | 883 6 7           | 158 6 1  |                 |
| Life Policies                  | 48 8 6             | 51 6 0             | 76 2 0            | 24 16 0  |                 |
| Marine Policies                | 72 10 11           | 60 16 8            | 56 13 4           |  | 4 3 4           |
| Powers of Attorney             | 181 5 0            | 198 6 0            | 183 14 0          |  | 14 2 0          |
| Marriage Licenses              | 35 0 0             | 50 0 0             | 20 0 0            |  | 30 0 0          |
| Bank Cheque Books              | 967 7 11           | 978 8 10           | 996 5 4           | 17 16 6  |                 |
| Orders at Sight                | 7 1 4              | 12 3 8             | 4 2 3             |  | 8 1 5           |
| Deeds not otherwise charged    | 139 16 0           | 102 12 6           | 155 16 9          | 53 4 3   |                 |
| Charter Parties                | 1 15 0             | 5 5 0              | 2 9 0             |  | 3 5 0           |
| Articles of Co-partnership     | 23 10 0            | 18 15 0            | 16 10 0           |  | 2 5 0           |
| Bonds                          | 20 6 9             | 200 2 6            | 23 9 6            |  | 177 2 0         |
| Agreements                     | 71 2 2             | 62 14 3            | 45 13 6           |  | 17 0 9          |
| Satisfactions on Mortgages     | 19 3 0             | 15 17 6            | 15 6 0            |  | 0 11 6          |
| Notarial Certificates          | 10 8 0             | 9 12 0             | 11 1 6            | 1 9 6  |                 |
| Paper Stamps on office Copies  | 33 11 7            | 48 19 6            | 25 2 3            |  | 23 17 3         |
| Articles of Clerkships         | 400 0 0            | 150 0 0            | 200 0 0           | 50 0 0   |                 |
| Assignments of Articles        |                    |                    | 1 10 0            | 1 10 0   |                 |
| Surveyors Notices              | 4 10 0             | 3 5 0              | 1 3 0             |  | 2 2 0           |
| Patents of Inventions          | 26 15 0            | 30 0 0             | 22 15 0           |  | 7 5 0           |
| Registration of Debentures     | 33 6 0             | 15 5 6             | 77 19 0           | 62 13 6  |                 |
| Bank License                   | 130 0 0            | 139 0 0            | 130 0 0           |  |                 |
| Private Bills                  | 50 0 0             |                    |                   |  |                 |
| Admission of Barristers        | 50 0 0             |                    |                   |  |                 |
| Admission of Solicitors        | 300 0 0            | 300 0 0            | 500 0 0           | 200 0 0  |                 |
| Articles to Land surveyors     | 30 0 0             | 2 0 0              |                   |  | 2 0 0           |
| Commission as Land Surveyors   | 1 0 0              | 62 0 0             | 1 0 0             |  | 61 0 0          |
| Declarations Medical Law       | 4 0 0              | 3 0 0              | 3 0 0             |  |                 |
| Certificates                   |                    | 3 0 0              |                   |  | 3 0 0           |
| Public Notaries Commissions    |                    |                    | 3 0 0             | 3 0 0  |                 |
| Letters of Preference          | 8 1 6              | 10 0 0             | 4 0 0             |  | 6 0 0           |
| Certificates                   | 85 3 3             | 71 2 9             | 67 16 6           |  | 3 6 3           |
| Probate Papers                 | 259 8 9            | 366 16 7           | 338 2 9           |  | 28 13 10        |
| Accident Policies              | 4 6 6              | 1 3 6              | 0 12 6            |  | 0 11 0          |
| Passports                      | 11 15 0            | 26 10 0            | 14 0 0            |  | 12 10 0         |
| Transfer of Shares             | 53 0 3             | 7 2 6              | 118 7 3           | 111 4 9  |                 |
| Blank Papers, &c.              | 27 19 9½           | 11 10 11           | 13 11 0           | 2 3 1  |                 |
| Letters of Naturalization      | 6 0 0              | 22 0 0             | 10 0 0            |  | 12 0 0          |
| Succession Duty                | 4 8 3 0            | 1,153 2 3          | 824 18 10         |  | 328 3 5         |
| Memorandum of Association      |                    |                    | 101 10 0          | 101 10 0   |                 |
| Transfer of Debentures on Sale |                    |                    | 18 5 0            | 18 5 0   |                 |
| Voting Papers                  |                    |                    | 1 8 4             | 1 8 4  |                 |
| <b>Total</b>                   | <b>18,143 17 0</b> | <b>18,907 17 4</b> | <b>18,755 9 9</b> | <b>5,801 3 2</b>   | <b>953 10 9</b> |

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

|                               |    |          |
|-------------------------------|----|----------|
| Foreign Bills of Exchange     | .. | £58 17 1 |
| Inland ditto                  | .. | 70 2 3   |
| Supreme Court Fees            | .. | 68 7 6   |
| Power of Attorney             | .. | 14 12 0  |
| Marriage Licenses             | .. | 30 0 0   |
| Bonds                         | .. | 177 2 0  |
| Agreements                    | .. | 17 0 9   |
| Paper Stamps on Office Copies | .. | 23 17 3  |
| Commission as Land Surveyors  | .. | 61 0 0   |
| Probate Papers                | .. | 28 13 10 |
| Passports                     | .. | 12 10 0  |
| Letters of Naturalization     | .. | 12 0 0   |
| Succession Duty               | .. | 328 3 5  |

while the following show increases :—

|                                |    |            |
|--------------------------------|----|------------|
| Conveyances                    | .. | 22 12 11   |
| Mortgages                      | .. | 73 16 6    |
| Foreign Bills of Lading        | .. | 94 13 0    |
| Coastwise ditto                | .. | 58 3 7     |
| Probate Duty                   | .. | 4,568 18 5 |
| Legacy Duty                    | .. | 164 2 4    |
| Fire Policies                  | .. | 158 6 1    |
| Life Policies                  | .. | 24 16 0    |
| Bank Cheque Books              | .. | 17 16 6    |
| Deeds not otherwise Charged    | .. | 53 4 3     |
| Articles of Clerkship          | .. | 50 0 0     |
| Registration of Debentures     | .. | 62 13 6    |
| Admission of Solicitors        | .. | 200 0 0    |
| Transfer of Shares             | .. | 111 4 9    |
| Memorandum of Association      | .. | 101 10 0   |
| Transfer of Debentures on Sale | .. | 18 5 0     |

6. There has been a falling off by £58 17s. 1d. from the Duty on Foreign Bills of Exchange, but I do not regard this as indicating any restriction on business and this view is, I think borne out by the fact that there is a substantial increase in receipts under Bills of Lading and which I think indicates that the interchange of Commodities enables some Merchants to dispense with the use of Bills of Exchange and by means of Contra Accounts adjust their respective liabilities. In this way I think the decrease in Bills of Exchange may be accounted for, and which as I have pointed out does not indicate restriction in business but rather the contrary. Besides this there has been a general increase in Exports which also serves to account for the advance in receipts for duty on Bills of Lading.

7. With regard to the diminution in receipts for Inland Bills of Exchange (Acceptances, Promissory Notes, &c.) this is purely local, and to a large extent means Capital shy of borrowers—the Banks hold their hands even to their old customers, and this is due to a feeling of apprehensiveness, lest in the general awakening that is certainly taking place, some who were once thought stable may not be able to meet their liabilities.

This points to an under current of uncertainty pervading the country which I should be glad to see ended.

8. It will be noticed that there has been a decrease by £177 2s. in the Stamp Duty on Bonds, the previous years receipts amounted to £200 2 6 as compared with the collections of this financial year of £23 0s. 6d. This marked decrease is due to the fact that all Bailiffs appointed by the several Collectors of Revenue, and Officers holding positions under Parochial Boards were called upon to Stamp the Bonds, and this was carried into effect during the previous financial year, and therefore accounts for the unusual receipts under this Caption during that period.

9. The Death Duties which comprise Probate, Legacy and Succession Duties form the most important feature of Stamp Revenue

The collections this financial year in Probate Duty present a notable contrast to the receipts derived from this source in previous years as is shown by the fact that the Personal Estate of deceased persons which pass under the jurisdiction of the Supreme Court amounted to £229,011 7s. 8d. and from which the Revenue derived the unprecedented sum of £6,857 10s. 10d.

10. This large increase over the receipts of previous years is to be accounted for by one large Estate which paid Probate Duty on personalty valued at £155,850 and which yielded to the General Revenue £4,675 10s.

11. After deducting this unusual amount from the gross total for the purpose of comparison with the previous receipts, I find that £2,182 0s. 10d. was collected and which was £106 11s. 7d. less than the receipts for the last financial year.

This amount is inappreciable and under the circumstances the normal collection has, I submit, been well maintained.

12. The Duty refunded under this head of Revenue during this financial year amounted to £446 17s. 1d.

13. In the several Resident Magistrate's Court the receipts from Probate Duty are very small nearly all the personal Estates being for sums under £100, and are in consequence not liable to Stamp Duty but to certain Court Fees.

In cases however, in which the real and personal estate together are above £100, there is a scale of charges other than Probate Duty from which Stamp Duty Revenue derives a profit of between £300 and £400 per annum.

During the year under review some of the Clerks of the Resident Magistrates lost sight of this tariff in assessing the claims of the Revenue but this omission was detected by the Officer in this Department, specially entrusted with the investigation of claims in respect of Death Duties, and I am glad to say that the Revenue has suffered no loss as nearly all the parties concerned have paid in the deficiency.

14. Legacy Duty—I have to report that from this source the Revenue benefitted to the extent of £2,079 18s. 3d. being £579 18s. 3d. more than the amount Estimated for the year and £164 2s. 4d. in advance of the receipts of the previous year, and is an increase on any of the collections of the last three years.

15. The total value of the property which accrued to the several beneficiaries amounted to £76,951 4s. 11d.

I was not without hope during the year that Legacy Duty would have yielded a larger sum and this would have been realized if it had been found possible to settle certain outstanding questions on which depend the collection of this duty.

16. Succession Duty—The value of property on which Succession Duty was collected amounted to £32,297 which yielded to the Revenue £824 18s. 10d. being a difference of £1,175 1s. 2d. between the amount estimated and that collected, and a falling off of £328 3s. 5d. compared with the receipts of last year, but I am in a position to state that if it had been found possible to come to an understanding at an early date with Successors to Real property as to the value on which Duty should be assessed the receipts this year would have considerably exceeded any previous years collections.

17. The collection of this item of Stamp Revenue entails considerable correspondence, besides the inspection and consideration of reports on properties. I am glad to report that it is becoming more generally known that all successions to property Real as well as Personal whether the title be under settlement or will by descent, intestacy or survivorship are liable to duty, except where the succession is devised to a surviving spouse, being a successor of his or her deceased spouse, in such cases there is an exemption from Stamp Duty, but I still think there is considerable property which through the expiry of life interests created by Settlements, &c., comes into the possession of persons who though liable to duty have not settled with the Government. This also happens in the case of Wills not proved, it is well to bear in mind that these Successors who do not pay Duty after they come into possession are liable to considerable penalties when they come to pay duty.

18. The actual total receipts from Death Duties amounted to £9,762, and if to this is added the duties received from Grants through the Resident Magistrates' Courts it will be observed that fully £10,000 has been received.

19. In connection with the above paragraph, I would bring under the notice of the Government the advantage to the revenue of continuing to assign the investigation of the Death Duties collectable to an officer specially charged with the protection of this branch of the revenue.

20. I am glad to be able to record my appreciation of the admirable spirit in which all my applications for revenue have been received. I have endeavoured to establish mutual good relations with all those with whom I have been brought into contact and neither in correspondence or in any other respect has there been otherwise than the best of feeling on both sides and I have been able to do this and at the same time, I trust, successfully administer the Stamp Duty Laws, and if it is borne in mind that some of the work connected with the Legacy and Succession Duty Laws has been necessarily inquisitorial in character and that too in its worse sense, from the fact that enquiry has to be made into the degree of consanguinity of the party inheriting to the party bequeathing, it is gratifying to be able to report that this has been accomplished without friction.

21. It affords me great pleasure to place on record the ready co-operation I have received from some members of the legal profession in pointing out to their clients their liability to pay duty. The public reposes confidence on their legal advisers and these Solicitors who have acted up to the venerable traditions of their profession have been good friends to their clients, whilst others have proved stumbling blocks.

22. Recently the Governor has issued to the Magistracy a Card containing a list of Stamp Duties payable on the several classes of Deeds frequently brought before them to be probated. This enables

the Magistrates to inform parties of the amount of Stamp Duties payable, and is an arrangement which it is hoped will be found useful in providing correct information to that large class who are not cognisant of these matters, and who on being made acquainted with their liabilities to the revenue will no doubt immediately seek to discharge them and be thereby saved from penalties.

23. In order to facilitate the proving of Wills or obtaining Letters of Administration the Resident Magistrates' Courts Offices are provided with printed forms which will be supplied free of cost. This will enable parties interested in the proving of Wills to obtain Probate or Letters of Administration without trouble especially as the Court Fees are small.

24. The following figures show the Bank circulation of notes, and the duty paid thereon, during the past three years.

|           | Circulation. | Duty Paid. |
|-----------|--------------|------------|
| 1899-1900 | £151,145 0 0 | £1,512 0 0 |
| 1900-1901 | 130,736 0 0  | 1,308 5 0  |
| 1901-1902 | 160,422 0 0  | 1,605 0 0  |

25. The Stock of Adhesive Judicial Stamps, Embossed, Postage, Telegraph Stamps, Newspaper Wrappers, Postal Orders and Post Cards, on hand on 31st March, 1902 was :-

|                     |     |             |
|---------------------|-----|-------------|
| Judicial Stamps     | ... | £7,396 0 0  |
| Embossed do.        | ... | 37,460 16 0 |
| Postage do.         | ... | 32,345 2 7½ |
| Telegraph do.       | ... | 3,323 0 0   |
| Telegraph Forms     | ... | 480 0 0     |
| Newspaper Wrappers  | ... | 405 4 7     |
| Postal Orders       | ... | 30,527 10 0 |
| Post Cards (Single) | ... | 231 0 1½    |
| Post Cards (Reply)  | ... | 61 18 0     |

26. In conclusion I have to express my appreciation of the general services rendered to me by the Staff of this Department.

I have, etc.,

E. JORDAN ANDREWS, Stamp Commissioner.

The Honourable The Colonial Secretary,  
Kingston.