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Colonial Secretary's Office, 4th June, 1903.

THE GOVERNOR directs the publication, for general information, of the following Report on the working of the Stamp Department during the year ended 31st March, 1903.

By command,

T. LAWRENCE ROXBURGH, Acting Colonial Secretary.

Stamp Office, Kingston, 28th May, 1903.

SIR,

I have the honour to forward the Annual Report of the Stamp Department for the financial year ended 31st March, 1903.

2. The Cash Receipts for the year amounted to £24,478 2s. 9½d, being £5,478 2s. 9½d. more than the Estimate of £19,000.

3. The annexed statement marked A shows the aggregate collections during 1902-1903 to have been £1,310 12 11½d. in excess of those of the previous year, and £4,924 15s. 8½d. above the average for the last three previous years.

4. 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.

A.—Statement showing aggregate collections on account of Stamp Revenue during the past three years from 1900-1901 to 1902-1903.

Year.	Stamp Office, Kingston.	Sales by Country Dis- tributors.	Composition paid by Colonial and Nova Sco- tia Banks on average Circulation of Notes.		Stamp Duty collected through Resi- dent Magis- trate's Court.	Subsidy from Gene- ral Post Office.	Total.
			Circulation.	Duty Paid.			
1900-1901	£ s. d. 13,907 17 4	£ s. d. 1,518 10 11½	£ 130,736	£ s. d. 1,308 5 0	£ s. d. 522 13 10	£ 1,170	£ s. d. 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
1902-1903	19,844 9 6	1,100 2 9½	174,451	1,745 10 3	618 0 3	1,170	24,478 2 9½

B.—The Analysis of the Cash Receipts for Stamps impressed at this Office during 1902-1903, as compared with the two preceding years.

Documents Stamped.	1900-1901.	1901-1902.	1902-1903.	Comparison between Receipts of the last two financial years.	
				Increase.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Conveyances ...	1,305 14 10	1,328 7 9	1,547 19 6	219 11 9	
Diagrams ...	45 16 0	49 10 0	48 10 0	...	1 0 0
Mortgages ...	259 7 4	333 3 10	757 8 9	424 4 11	
Leases ...	90 17 0	84 19 0	126 8 0	41 9 0	
Settlements ...	53 17 1	61 12 6	343 2 7	281 9 6	
Foreign Bills of Exchange ...	1,149 3 0	1,090 5 11	1,193 2 6	102 16 7	
Inland Bills of Exchange ...	576 9 9	506 7 6	480 18 7	...	25 8 11
Foreign Bills of Lading ...	500 8 4	595 1 4	696 10 6	101 9 2	
Coastwise Bills of Lading ...	235 16 3	293 19 10	385 14 6	91 14 8	
Receipts ...	26 6 9	23 10 7	43 15 0	20 4 5	
Supreme Court Fees ...	551 13 9	483 6 3	377 11 3	...	105 15 0
Probate Duty ...	2,288 12 5	6,857 10 10	1,791 16 3	...	5,065 14 7
Legacy Duty ...	1,915 15 11	2,079 18 3	3,897 17 5	1,817 19 2	
Fire Policies ...	725 0 6	883 6 7	1,060 16 11	177 10 4	
Life Policies ...	51 6 0	76 2 0	164 18 0	88 16 0	
Marine Policies ...	60 16 8	56 13 4	79 19 11	23 6 7	
Powers of Attorney ...	198 6 0	183 14 0	205 19 3	22 5 3	
Marriage Licenses ...	50 0 0	20 0 0	50 0 0	30 0 0	
Bank Cheque Books ...	978 8 10	996 5 4	1,131 5 10	135 0 6	
Orders at Sight ...	12 3 8	4 2 3	7 12 8	3 10 5	
Deeds not otherwise charged ...	102 12 6	155 16 9	120 9 0	...	35 7 9
Charter Parties ...	5 5 0	2 0 0	3 5 0	1 5 0	
Articles of Copartnership ...	18 15 0	16 10 0	15 0 0	...	1 10 0
Bonds ...	200 2 6	23 0 6	94 1 6	71 1 0	
Agreements ...	62 14 3	45 13 6	53 10 8	7 17 2	
Satisfactions on Mortgages ...	15 17 6	15 6 0	13 19 0	...	1 7 0
Notarial Certificates ...	9 12 0	11 1 6	9 16 0	...	1 5 6
Paper Stamps ...	48 19 6	25 2 3	32 3 3	7 1 0	
Articles of Clerkship ...	150 0 0	200 0 0	100 0 0	...	100 0 0
Assignment of Articles ...	...	1 10 0	...	...	1 10 0
Surveyors Notices ...	3 5 0	1 3 0	1 14 0	0 11 0	
Patents of Invention ...	30 0 0	22 15 0	20 10 0	...	2 5 0
Registration of Debentures ...	15 5 6	77 19 0	20 4 0	...	57 15 0
Bank License ...	130 0 0	130 5 0	130 0 0	...	
Admission of Barristers ...	...	...	15 0 0	15 0 0	
Admission of Solicitors ...	300 0 0	500 0 0	460 0 0	...	100 0 0
Articles to Land Surveyor ...	2 0 0	...	...	...
Commission as Land Surveyors ...	2 0 0	1 0 0	...	...	1 0 0
Declaration Medical Law ...	3 0 0	3 0 0	1 0 0	...	2 0 0
Certificates Medical Law ...	3 0 0	...	1 0 1	1 0 1	
Public Notaries Commissions ...	...	3 0 0	6 0 0	3 0 0	
Letters of Preference ...	10 0 0	4 0 0	7 6 0	3 0 0	
Certificates ...	71 2 9	67 16 6	70 19 0	3 2 6	
Probate Papers ...	366 16 7	338 2 9	297 9 0	...	40 13 9
Accident Policies ...	1 3 6	0 12 6	0 12 0	...	0 0 6
Passports ...	26 10 0	14 0 0	11 10 0	...	2 10 0
Transfer of Shares ...	7 2 6	118 7 3	41 19 6	...	76 7 9
Blank Papers ...	11 10 11	13 14 0	21 4 6	7 10 6	
Letters of Naturalization ...	22 0 0	10 0 0	16 0 0	6 0 0	
Succession Duty ...	1,153 2 3	824 18 10	1,753 0 3	928 1 4	
Memorandum of Association ...	...	101 10 0	112 10 0	11 0 0	
Insurance Licenses ...	...	...	2,050 0 0	2,050 0 0	
Transfer of Debentures on sale ...	...	18 5 0	3 18 6	...	14 6 6
Voting Papers ...	...	1 8 4	2 12 8	1 4 4	
Certificate of Shares ...	...	...	0 4 9	0 4 9	
Award ...	...	...	1 10 0	1 10 0	
Articles of Association ...	...	...	25 0 0	25 0 0	
Total ...	13,907 17 4	18,755 9 9	19,844 9 6	6,734 17 0	5,637 17 3

5. Treating of the more important fluctuations shewn in the preceding statement there are marked increases under the following heads :-

Conveyances	...	£219 11 9
Mortgages	...	424 4 11
Settlements	...	281 9 6
Foreign Bills of Exchange	...	102 16 7
Foreign Bills of Lading	...	101 9 2
Coastwise Bill of Lading	...	91 14 8
Legacy Duty	...	1,817 19 2
Fire Policies	...	177 10 4
Life Policies	...	88 16 0
Bank Cheque Books	...	135 0 0
Bonds	...	71 1 0
Succession Duty	...	928 1 5
Insurance Licenses	...	2,050 0 0

while the following shew decreases -

Supreme Court Fees	...	105 15 0
Probate Duty	...	5,065 14 7
Articles of Clerkship	...	100 0 0
Registration of Debentures	...	57 15 0
Admission of Solicitors	...	100 0 0
Probate Papers	...	40 13 9
Transfer of Shares	...	76 7 9

6. The increase of Duty on Conveyances indicates that more properties have changed hands during this year than in the previous one. The increase on Mortgages is, I think, due to money being raised by means of loans on properties for the purposes of Agriculture. The increase of Duty on Settlement is abnormal and if a sum of £225 which represents a single payment during the year is deducted from the gross collections under this head the collection will be normal. It is pleasing to note the increase of Duty on Foreign Bills of Exchange as this clearly indicates an expansion of trade, larger importations were made, this increase is of a very reassuring nature. The increase on Bills of Lading shew that there is a steady increase in our exports which is about 18 o/o better this year than the last. Coastwise Bills of Lading come in for a fair share of increase, this is accounted for by the improved condition of our export trade, large quantities of goods are brought up to Kingston from the several seaports by the two coasting steamers for shipment abroad.

Fire Policies shew an increase of £177, this would seem to show that advantage has been taken of the recent general reduction in premiums by the various Companies doing business in Jamaica and larger insurances effected.

7. In making a comparative summary of the items that shew a decrease, Supreme Court fees shew a decrease of £105 15s., this is caused by a falling off by 10 o/o of writs issued in the year and litigation generally decreased about the same ratio. Articles of Clerkship £100, Admission of Solicitors £100, two Clerks less have been articulated to Solicitors than in the previous year and one Solicitor less has been admitted to practice.

Registration of Debentures £57 15s. 0d., last year a large number of debentures belonging to one estate was registered on which a Registration Duty Fee of £50 was collected, this will account to a large extent for the falling off of revenue under this head this year.

Transfer of Shares £76 7s. 9d. The decrease under this head is due to the considerable reduction of the rates by Section 14 of Law 15 of 1902.

8. There is an item of Stamp Revenue which appears for the first time this year, I refer to Insurance Licenses £2,050 0s. 0d. By Law 15 of 1902, all Insurance or Assurance Companies doing business in this Colony are required to take out a License on which a yearly stamp duty of £25 is collected. Any Attorney, Agent, Director, or Secretary of an Insurance or Assurance Company who shall sign a receipt for money paid on account of Insurance or Assurance or make a contract of Insurance or Assurance with any person or persons, unless the Company shall have taken out the License prescribed by this Law shall be liable to a penalty not exceeding (£100) One hundred Pounds. In order that the public should be made aware of the Companies to whom I have issued Licenses to carry on business in this Colony I published in the Gleaner and Telegraph Newspapers under dates 4th and 12th and 4th and 14th May, 1903 respectively, a list of the Companies so licensed, this information will, I hope, be found useful to the general community.

9. The Law above referred to came into operation on the 26th March, 1902, over £1,000 of the collections in respect of Licenses shewn in this financial year would have appeared in last year's report but, a period of 6 weeks grace was granted by the Government for payment of the License Duty, hence the payment of two years licenses falls in the year under review.

10. With regard to the Stamp Duty payable on receipts I find there is considerable misconception. The public act in a manner which leaves the impression that they are not generally aware that all receipts and discharges which shall be given for "upon payment made by or with Bills of Exchange, Drafts, Promissory Notes or other securities for money" which latter includes cheques on the Bank are liable to Stamp Duty even although either of these documents which may be employed as a medium of payment bears the Stamp Duty to which it is liable. The prevailing idea seems to be that if the document by which payment is effected is stamped there is no need for the receipt to be stamped; For in-

stance an account receipted in this way—"Settled by Acceptance at 90 days" should be stamped. Initialing the counterfoil of a cheque on the Bank instead of giving a more formal receipt is extensively practiced. It should be borne in mind that such an acknowledgment of payment is within the meaning of the Law a receipt and liable to Stamp Duty.

11. The notes of the Colonial Bank and Nova Scotia Bank though they do not bear on their face a stamp pay Stamp Duty calculated on their average circulation by way of commutation for the duties which would otherwise have been payable for such promissory notes.

12. If notes of either of these banks were tendered in payment there would be no hesitation in giving a stamped receipt in acknowledgement, unless, of course, evasion was purposely intended. It is precisely the same principle with regard to Bank Notes that apply to the documents above enumerated.

13. I hope the evasions referred to arise through ignorance of the requirements of the Stamp Duty Laws and not from any reprehensible cause.

14.	DEATH DUTIES.		1902-1903.
Probate Duty	£1,791 16 3
Legacy Duty	3,897 17 5
Succession Duty	1,753 0 3
			£7,442 13 11

The gross receipts from Death Duties for this financial year as above set-forth amounted to £7,442 13s. 11d., and when compared with the collections for 1901-1902 shew a falling off of £2,319 14s. An analysis however, of the figures which constitute what are termed "Death Duties" gives highly encouraging results in two of these items whilst in Probate Duty it would hardly be fair to compare it with the results for the previous financial year seeing that during that period one estate in particular of unusually large personalty paid Probate Duty amounting to close on £5,000 and in that year there was also another estate which yielded an appreciable sum. But even allowing for what may be called the abnormal receipts of 1901-1902, I find that in comparison with the financial year 1900-1901, in which year there were no exceptional receipts, Probate Duty did not keep up to the mark by over £500. I do not think this should be regarded as indicative of lessening resources in the country, but may possibly be a gradual process of a wider distribution among the many of what was held by a smaller number. The days of large personal estates are, I think, passing away, but this instead of being a discouraging feature in the economic condition of the Island may be a sign of the coming prosperity of the many in place of a few, and if the people of the country chiefly the peasantry will take to heart the lessons of the recent "hard times" and from which I believe they are gradually emerging and turn to advantage the instruction they are receiving in agriculture and develop therefrom a higher capacity I have no doubt that the resources of the Island will yield abundant results if in the forefront of all effort that imperishable maxim "Work is the Law. Work brings Health Wealth Happiness" is kept steadily in view.

15. *Legacy Duty*.—Dealing with the receipts from Legacy Duty it is satisfactory to state that there was an increase by £1,817 19s. 2d. over the collections of the previous financial year. The receipts from Legacy Duty do not of course necessarily relate to personalty passing under the jurisdiction of the Courts during the year under review, as will be noticed from the fact that in the gross collection amounting to £3,897 17s. 5d., there was a lump sum of £2,274 16s. 0d. received, but which had reference to an estate administered nearly 20 years ago, the circumstances relating to which were brought under notice in my letter to you of the 20th May, 1902, and which form so interesting a feature of the methods employed in the assessing of this duty that I venture to bring to attention some of the principal facts, not for the purpose of reiterating details, but for the purpose of recording a precedent which has been established and has since proven serviceable, and will hereafter be the means of producing equally satisfactory results.

16. The question to be decided in this matter and on which depended the liability of the Legacies to duty here was, had the testator retained his Scotch "domicil of origin" or not? The solicitors who had the carriage of the estate strenuously upheld the position that the domicil had not changed. To the opposition to this opinion held by the gentleman who was then administering this office and the support it received from the late Honble. S. C. Burke, who was then Crown Solicitor is to be attributed the success which was achieved in securing to the revenue the sum of £2,694 12s. 2d., which inclusively represents the amount due and payable at the time when the decision was arrived at, and that also prospectively payable and received nearly 20 years after the point was settled. This result was only accomplished after counsel in England had advised the contending solicitors here that their position was untenable.

17. *Succession Duty*.—In the present year Succession Duty has yielded a larger amount of revenue than in any other year since Law 20 of 1898 was passed, £928 1s. 5d. being collected in excess of previous receipts. The receipts from this duty are limited to a small number of estates. I should be glad to see it extended to many which would be an indication that the bulk of the people were acquiring freeholds of substantial value. To lineal descendants the duty is only 1 per cent., but there are many who though naturally so, cannot claim legally to be entitled to that position, and are regarded as strangers in blood, and have consequently to pay 10 per cent. Very many cases of this kind have come under notice, and it would be gratifying from a social standpoint to see the former rate taking the place of the latter.

18. Soon after my assumption of the duties of this office I found it very essential to delegate the assessing of the "Death Duties" to an officer specially charged with their collection, and I gladly bear testimony to the satisfactory results accomplished.

19. The method of collecting these duties has been so effectively brought under a system that it appears to me I cannot fail to reach those who are liable, and I trust that executors and trustees will not lose sight of this fact and become liable to the penal provisions of the Act.

20. The following show the Bank circulation of notes and the duty paid thereon during the past three years:—

	Circulation.	Duty Paid.
1900-1901	£130,736 0 0	£1,308 5 0
1901-1902	160,422 0 0	1,605 0 0
1902-1903	174,451 0 0	1,745 10 3

21. The stock of Adhesive Judicial Stamps, Postage, Telegraph Stamps, Newspaper Wrappers, Postal Orders, and Post Cards on the 31st March, 1903, was:—

Judicial Stamps	...	£11,146 0 0
Embossed do.	...	25,180 5 0
Postage do.	...	25,978 17 7½
Telegraph do.	...	8,495 10 0
Newspaper Wrappers	...	216 19 7
Postal Orders	...	6,679 4 6
Post Cards (Single)	...	181 0 1½
Do. (Reply)	...	80 3 0

22. I beg to acknowledge the ready and efficient co-operation I have received from all the officers of my staff during the year now closed.

I have, etc.,

E. JORDON ANDREWS, Stamp Commissioner.

The Honourable The Colonial Secretary.