



SUPPLEMENT TO THE FEDERATED MALAY STATES GOVERNMENT GAZETTE

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The following Notifications are, by direction of the Chief Secretary to Government, published for general information.

M. S. H. McARTHUR,
Under Secretary, F.M.S.

No. 4066.—Draft of an Enactment to impose certain Taxes and to appropriate certain Revenues for contribution to His Britannic Majesty's Government.—

DRAFT.

FEDERATED MALAY STATES.

ENACTMENT No. OF 1916.

An Enactment to impose certain Taxes and to appropriate certain Revenues for contribution to His Britannic Majesty's Government.

[, 1916.]

President of the Federal Council.

WHEREAS it is desirable that a contribution payable out of the revenues of the Federated Malay States be made to His Britannic Majesty's Government to assist the prosecution of the war in which the British Empire is engaged:

AND WHEREAS it is expedient for the purpose of such contribution that further taxation be imposed:

NOW THEREFORE it is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

1. This Enactment may be cited as "The War Taxation Enactment, 1916," and shall come into force on the 1st day of January, 1917, and shall remain in force until the 1st day of January, 1918.

Short title,
commencement
and period of
operation.

2. In addition to the customs duties payable on tin and tin-ore, there shall be charged, levied and paid on all tin and tin-ore exported from the Federated Malay States the following duties—namely,

Additional duty
on tin and tin-
ore.

(a) whenever the price of tin is less than \$80 per pikul, a duty of 35 cents per pikul on block tin and 25 cents per pikul on tin-ore;

(b) whenever the price of tin is or exceeds \$80 per pikul but is less than \$95 per pikul, a duty of 75 cents per pikul on block tin and 50 cents per pikul on tin-ore; and

(c) whenever the price of tin is or exceeds \$95 per pikul, a duty of \$1.50 per pikul on block tin and \$1 per pikul on tin-ore.

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Additional duty
on cultivated
rubber.

3. In addition to the customs duties payable on cultivated rubber, there shall be charged, levied and paid on all cultivated rubber exported from the Federated Malay States a duty which shall be at the rate of $2\frac{1}{2}$ per centum *ad valorem* when the price of cultivated rubber does not exceed two shillings and six pence per pound, and at the rate of 5 per centum *ad valorem* when the price of rubber exceeds two shillings and six pence per pound.

Price of tin and
rubber how to
be ascertained.

4. For the purpose of calculating the duties imposed by sections 2 and 3, the price of tin or of cultivated rubber, as the case may be, shall be ascertained in the manner from time to time prescribed in rules made under The Customs Duties Enactments, 1897 and 1898.

Exemption in
favour of
Income Tax
payers.

5. If upon the exportation from the Federated Malay States of any tin, tin-ore or cultivated rubber the owner thereof proves to the satisfaction of the Commissioner of Trade and Customs that he is the owner or occupier of the land from which the same was derived and that he is liable, under the laws for the time being in force in the United Kingdom of Great Britain and Ireland or in any country to which the Chief Secretary to Government may by order published in the *Gazette* extend the operation of these provisions, to pay Income Tax upon the profits which may accrue to him in respect of the production and sale of such tin, tin-ore or cultivated rubber, the Commissioner of Trade and Customs shall exempt such tin, tin-ore or cultivated rubber from the payment of any duty imposed by section 2 or section 3.

Exemptions
Board.

6. (i) For the purposes of this Enactment there shall be an Exemptions Board consisting of not less than three persons who shall be appointed from time to time by the Chief Secretary to Government by notification in the *Gazette*.

(ii) A member of the Exemptions Board shall be at liberty to resign his membership at any time and may at any time be removed from the Board by the Chief Secretary to Government by notification in the *Gazette*.

Appeals to
Exemptions
Board.

7. Any person who shall have applied to the Commissioner of Trade and Customs for exemption under the provisions of section 5 from the payment of any duty imposed by section 2 or section 3 and whose application shall have been refused by the said Commissioner may appeal from such refusal to the Exemptions Board, and the Exemptions Board after such enquiry as it may deem sufficient shall make such order in the matter as to it appears just. Every such order shall be final.

Rules.

8. The Chief Secretary to Government may from time to time make rules for the following purposes:

- (a) to prescribe the form in which applications for exemption from the payment of any duty imposed by section 2 or section 3 shall be made;
- (b) to require any person applying for such exemption to make a declaration;
- (c) to prescribe the particulars to be set out in such a declaration;
- (d) to prescribe the procedure to be observed upon receipt of an application for exemption from the payment of any duty imposed by section 2 or section 3; and
- (e) to prescribe the form in which an appeal to the Exemptions Board under section 7 shall be made.

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9. (i) Any person who for the purpose of obtaining exemption from the payment of any duty imposed by section 2 or section 3, either for himself or for any other person, shall make a declaration which is false in any material particular shall be guilty of an offence and shall be liable on conviction before the Court of a Magistrate of the First Class to a fine not exceeding one thousand dollars or to imprisonment of either description for a term not exceeding six months.

Penalty for making a false declaration.

(ii) Upon the conviction of any person of an offence punishable under sub-section (i) the tin, tin-ore or cultivated rubber, as the case may be, in respect of which the declaration shall have been made shall, if found within the Federated Malay States, be forfeited and shall be disposed of as the Chief Secretary to Government may direct.

10. In addition to the customs duties payable on motor spirit, benzol, benzoline, benzine, petrol and other inflammable liquids with a flash point of less than 73 degrees Fahrenheit, there shall be charged, levied and paid upon all such inflammable liquids imported into the Federated Malay States a duty at the rate of five cents per gallon.

Additional duty on motor spirit, etc.

11. (i). In addition to the customs duties payable on tobacco, there shall be charged, levied and paid upon all tobacco imported into the Federated Malay States, subject to the qualification contained in sub-section (ii), the following duties—namely,

Additional duty on tobacco.

- (a) upon cigars valued at not less than \$2 per pound and snuff of whatsoever value, a duty of 75 cents per pound;
- (b) upon cigars valued at less than \$2 per pound and not less than \$1.40 per pound, a duty of 35 cents per pound;
- (c) upon tobaccos and cigarettes valued at not less than \$1.40 per pound and Egyptian, Russian and Turkish cigarettes of whatsoever value, a duty of 35 cents per pound;
- (d) upon Javanese, Chinese and Indian tobaccos other than cigars and cigarettes, a duty at the rate of \$10 per pikul;
- (e) upon tobaccos, cigars and cigarettes of any kind not herein otherwise provided for, a duty of 20 cents per pound.

(ii) The duties imposed by this section shall apply only to tobacco in respect of which customs duty is payable.

(iii) For the purpose of calculating the duties imposed by this section, the value of the tobacco to be charged shall be ascertained in the manner from time to time prescribed in rules made under The Customs Duties Enactments, 1897 and 1898.

12. There shall be charged, levied and paid on all matches imported into the Federated Malay States a duty which shall be at the rate of sixty dollars per case of 7,200 boxes or, if the quantity imported by any person at one time be less than one case, at the rate of one cent per box.

Import duty on matches.

Provided that any quantity of matches not exceeding twenty boxes may be imported free of the duty imposed by this section.

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Import duty on
motor vehicles,
bicycles, etc.

13. (i) There shall be charged, levied and paid on all motor vehicles (including motor bicycles, motor tricycles and cycle cars), bicycles and tricycles and on all component parts of the same (including tyres), imported into the Federated Malay States, a duty which shall be at the rate of 10 per centum *ad valorem*.

(ii) For the purpose of calculating the duties imposed by this section the value of any article shall be the value at which the Commissioner of Trade and Customs shall assess it.

Application of
"The Customs
Regulations
Enactment,
1907."

14. All duties imposed by sections 2, 3, 10, 11, 12 and 13 shall be collected as though they were duties imposed under the provisions of "The Customs Duties Enactments, 1897 and 1898, and all the provisions of "The Customs Regulations Enactment, 1907," shall be of full force and effect with respect to the said duties, so far as the same are applicable and are consistent with the provisions of this Enactment, as fully and effectually as if the same had been specially enacted with reference to the said duties.

Additional
rates on
ordinary inland
telegrams.

15. In addition to the rates chargeable for ordinary inland telegrams under the provisions of "The Telegraphs Enactment, 1905," there shall be charged, levied and paid a special unit rate of seven cents and a special rate of one cent for each additional word.

Additional fees
on private
motor cars.

16. (i) In addition to the fees payable under the provisions of "The Traction Engines and Motor Cars Enactment, 1912," there shall be charged, levied and paid upon all motor cars not licensed for letting out on hire or for the conveyance of passengers for hire annual fees at the following rates:

- (a) for every motor car for the conveyance of not less than three persons, including the driver, six dollars;
- (b) for every motor car for the conveyance of more than three but not more than five persons, including the driver, fourteen dollars; and
- (c) for every motor car for the conveyance of six or more persons, including the driver, twenty-five dollars.

(ii) The fees imposed by this section shall be paid to the licensing officer at the time of the issue of the licence, and no licence shall be issued until the same shall have been paid.

Additional
Sanitary Board
rates.

17. (i) In addition to the annual rates fixed for the year 1917 under the provisions of "The Sanitary Boards Enactment, 1916," there shall be charged, levied and paid a special rate upon all houses and buildings within all Sanitary Board areas. Such special rate shall, in respect of each Sanitary Board area, be the difference between the rate fixed as aforesaid for the year 1917 and a rate of 15 per centum.

(ii) The provisions of sections 31 to 43, inclusive, of "The Sanitary Boards Enactment, 1916," shall apply in respect of the said rates imposed by this section as if such rates were rates imposed by section 12 of the said Enactment.

Increased
stamp duty on
conveyances.

18. The stamp duty chargeable under the heading "Conveyance, Assignment or Transfer on sale of any property (except shares in a Company)" in the Second Schedule to the "Stamp Enactment, 1897," shall when the amount or value of the consideration for the sale exceeds \$500 be \$3.75 for every \$500 or any part thereof.

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19. The stamp duty chargeable under the heading "Conveyance, Assignment or Transfer of shares in a Company, whether on sale or otherwise, where the name of the transferee is filled in prior to the execution of the transfer by the transferor" in the Second Schedule to the "Stamp Enactment, 1897," shall be 10 cents for every \$100 or fractional part of \$100 of the nominal value of the shares.

Increased stamp duty on share transfers.

20. The stamp duty chargeable under the heading "Receipt for any money or other property the amount or value of which exceeds ten dollars" in the Second Schedule to the "Stamp Enactment, 1897," shall be four cents.

Increased stamp duty on receipts.

21. The stamp duty chargeable under the heading "Cheque" in the Second Schedule to the "Stamp Enactment, 1897," shall be four cents.

Increased stamp duty on cheques.

22. The Chief Secretary to Government may at any time by order published in the *Gazette* direct that any duty, fee or rate imposed by this Enactment shall cease to be charged or levied, and such duty, fee or rate shall cease to be charged or levied accordingly.

Power to remit duties, etc.

23. If it shall be impracticable accurately to determine the proceeds of any duty, fee or rate imposed by this Enactment, the Chief Secretary to Government shall appropriate from the general revenues of the Federated Malay States such sum as in his opinion most nearly represents the proceeds of such duty, fee or rate. Every such sum and the proceeds of all other duties, fees and rates imposed by this Enactment, together with one-tenth part of the revenue which shall be derived during the year 1917 from the sale of Government chandu and from customs duties paid on the importation of intoxicating liquors and beer, shall be placed at the disposal of His Britannic Majesty's Government for the prosecution of the war in which the British Empire is engaged.

Appropriation.

No. 4067.—Draft of an Enactment to further amend “The Federal Rubber Dealers Enactment, 1909.”—

DRAFT.

FEDERATED MALAY STATES.

ENACTMENT No. OF 191 .

An Enactment to further amend “The Federal Rubber Dealers Enactment, 1909.”

[, 191 .]

President of the Federal Council.

IT is hereby enacted by the Rulers of the Federated Malay States in Council as follows:

Short title, commencement and construction.

1. (i) This Enactment may be cited as “The Federal Rubber Dealers Enactment, 1909, Amendment Enactment, 191 ,” and shall come into force on the publication thereof in the *Gazette*.

(ii) This Enactment shall be read and construed as one with “The Federal Rubber Dealers Enactment, 1909,” hereinafter called “the principal Enactment,” and any copies of the principal Enactment printed after the commencement of this Enactment may be printed with the amendments made by this Enactment.

Substituted section 4 (ii).

2. Sub-section (ii) of section 4 of the principal Enactment is repealed and the following sub-section is substituted therefor:

“(ii) A licence to purchase cultivated rubber may be issued by the licensing officer upon application and payment of a fee of \$100 and shall be substantially in the form of Schedule B; but no such licence shall be issued until the applicant therefor shall have entered into a bond with sureties conditioned for the due performance of the obligations imposed upon a licensee by this Enactment. Every such bond shall be for such sum and in such form as the Resident of the State, with the approval of the Chief Secretary to Government, may from time to time prescribe.”

Amendment of section 6.

3. Section 6 of the principal Enactment is amended by deleting from sub-section (i) the words “either upon application by the licensee for the withdrawal of the deposit made under sub-section (ii) of section 4 or”.

Repeal of section 12.

4. Section 12 of the principal Enactment is repealed.

OBJECTS AND REASONS.

The object of this Bill is to render more stringent the terms upon which licences to purchase cultivated rubber are issued. The fee for such a licence is raised from \$25 to \$100 and, in place of a deposit of \$200 in cash, the licensee is to be required to enter into a bond with sureties conditioned for the due performance of the obligations imposed upon him by the principal Enactment.

KUALA LUMPUR,
22nd December, 1916.

M. H. WHITLEY,
Acting Legal Adviser, F.M.S.