



# Straits Settlements

## GOVERNMENT GAZETTE

### EXTRAORDINARY.

Published by Authority.

NO. 16.]

SINGAPORE, SATURDAY, FEBRUARY 18, 1922.

[VOL. LVII.]

The following Notification is, by command of His Excellency the Governor, published for general information.

F. S. JAMES,  
Colonial Secretary.

No. 282.—THE following Bill about to be introduced in the Legislative Council is published for general information:—

#### A BILL

*intituled*

AN Ordinance to amend Ordinance No. 103 (Stamps).

It is hereby enacted by the Governor of the Straits Settlements with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as Ordinance No. 103 Short title.  
(Stamps) Amendment Ordinance, 1922.

2. This Ordinance shall apply only in the cases of persons Application.  
dying on or after the day of 1922.

3. The scale set out in the Schedule to this Ordinance shall Substitution  
be substituted for the scale set out in item 1 of Schedule A of of Scale of  
Ordinance No. 103 (Stamps) (hereinafter called the principal Estate Duty.  
Ordinance) as the scale of rates of Estate Duty.

4. Paragraph (c) of subsection (1) and subsection (2) of Amendment  
section 69 of the principal Ordinance shall be read as if the words of Section 69  
"three years" were substituted for the words "twelve months" of the  
therein. principal  
Ordinance.

Provided that this section shall not apply to any gift *inter vivos* surrender assurance divesting or disposition made or effected before the day of 1921, or made or effected for public or charitable purposes.



## The Schedule.

Description of instrument.		Proper stamp duty.	
Affidavit and Account of estate duty:—			
Where the principal value of the estate		At the rate per cent of	
	\$	\$	
Exceeds	500 and does not exceed	5,000	1
"	5,000 " " "	10,000	2
"	10,000 " " "	25,000	3
"	25,000 " " "	50,000	4
"	50,000 " " "	100,000	5
"	100,000 " " "	200,000	6
"	200,000 " " "	400,000	7
"	400,000 " " "	600,000	8
"	600,000 " " "	800,000	9
"	800,000 " " "	1,000,000	10
"	1,000,000 " " "	1,500,000	11
"	1,500,000 " " "	...	12

## OBJECTS AND REASONS.

The first object of this Bill is to raise slightly the rates of Estate Duty payable upon property passing at the death.

The other object is to extend from one to three years the period within which gifts dispositions or settlements made *mortis causa* are liable to payment of duty. This alteration assimilates our law to the English law (Finance (1909—10) Act 1910, section 59).

J. W. MURISON,  
*Attorney-General, S. S.*

ATTORNEY-GENERAL'S CHAMBERS,  
SINGAPORE, 26th January, 1922.