



Straits Settlements

GOVERNMENT GAZETTE

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LEGISLATIVE COUNCIL.

MONDAY, 23RD JANUARY, 1922.

PRESENT:

HIS EXCELLENCY THE GOVERNOR (SIR LAURENCE GUILLEMARD, K.C.B.).

HIS EXCELLENCY the General Officer Commanding the Troops (MAJOR-GENERAL SIR NEILL MALCOLM, K.C.B., D.S.O.).

The Hon'ble the Colonial Secretary (Mr. F. S. JAMES, C.M.G.).

„ the Attorney-General (Sir J. W. MURISON).

„ the Treasurer (Mr. A. M. POUNTNEY, C.B.E.).

„ the Colonial Engineer (Mr. J. H. W. PARK, O.B.E.).

„ Mr. C. J. SAUNDERS.

„ Captain A. R. CHANCELLOR.

„ Mr. L. E. P. WOLFERSTAN.

„ Mr. D. BEATTY.

„ Mr. J. MITCHELL.

„ Mr. J. W. CAMPBELL.

„ Mr. W. LOWTHER KEMP.

„ Dr. D. J. GALLOWAY.

„ Mr. SONG ONG SIANG.

ABSENT:

The Hon'ble the Resident Councillor, Penang (Mr. G. A. HALL).

„ Mr. D. Y. PERKINS.

„ Mr. W. F. NUTT, O.B.E.

„ Mr. W. H. THORNE.

The minutes of the meetings of the 19th and 29th December, 1921, which have been circulated, are confirmed.

On the motion of the COLONIAL SECRETARY, the following papers are laid on the table:—

No. 1. Report of the Commission appointed by HIS EXCELLENCY THE GOVERNOR to enquire into the Financial Position of the Municipality.

No. 2. Report on the Local Forces of Malaya 1914-1918.

No. 3. Report of the Select Committee appointed to consider the provisions of the Income Tax Ordinance, 1922.

No. 4. Schedule of Additions to Estimates authorised from 1st December to 31st December, 1921.

Report on the Administration of the Income Tax Ordinance, 1920.

Mr. SONG ONG SIANG asks the following questions of which previous notice has been given:—

(1) "Is Government aware that there are hundreds of little boys (of eight years of age and under) who are British subjects and who have been recently turned away from Government and aided English schools in all the three Settlements because there is no accommodation for them in such schools?"

(2) Is Government also aware that a number of boys, who are dull or backward in their progress in Government and aided English schools of the Colony, have been given 'leaving certificates' when they have not completed their preliminary English education in such schools and are either too young or too ill-equipped at once to go out into the world and earn their own living?

(3) Will Government furnish the figures of the boys referred to in questions 1 and 2?

(4) Will Government, in the interests of the future welfare of its own subjects, take immediate steps as a temporary expedient, to provide sufficient school accommodation—

(a) by the erection of a number of school buildings of the style of the Government vernacular schools in various parts of the town; or

(b) by authorising the managers of the principal Government and (or) aided schools to extend their present premises by renting houses in the vicinity of their schools and opening classes at Government expense; or

(c) by sanctioning the holding of an 'afternoon session' in the principal Government and (or) aided schools with new sets of teachers with Government financial support.

(5) In the event of qualified teachers as required under the Registration of Schools Ordinance not being immediately available for the new schools or classes, will Government suspend the operation of that part of the Ordinance for the time being?"

The COLONIAL SECRETARY replies as follows:—

The notice given by the Hon'ble Member was not sufficient to enable detailed figures to be obtained. As soon as these are available they will be given to the Council. Meanwhile the following replies can be given to the questions on the paper:—

(1) The Government is alive to the fact that the accommodation in the English schools in the Colony is insufficient to meet the demand.

(2) Leaving Certificates are granted at the request of pupils or their parents. It is known that in some cases principals of schools have suggested to the parents of a pupil that he is above the age for his standard and is unlikely to benefit by an English education, and the boy has in consequence been withdrawn. Such a course is obviously right and proper. The application of this principle to boys too young and ill-equipped to earn their own living is being enquired into by the Director of Education.

(3) Figures will be furnished as soon as they can be collected. It is unlikely that any reliable figures can be obtained showing the total number of boys refused admission, for the reason that the same names would figure in the refused lists of several schools, if such lists were kept.

(4) Arrangements are now in progress for the erection of a temporary building to serve as an Elementary English School for 300 boys in Singapore, and similar action is being taken in Penang. It is hoped that these schools will be opened by the middle of this year, and the applications for admission will form an index of the requirements. The Government will endeavour to meet these by the erection of such buildings as are necessary. In Malacca the removal of the Malay College later in the year will enable that building to be used as a Preparatory School, thereby increasing the available school accommodation to some extent.

(5) The Registration of Schools Ordinance does not make registration dependent on the qualifications of the teacher. It does not therefore reduce the number of teachers and its suspension would not increase the number.

The COLONIAL SECRETARY addresses the Council and, seconded by Mr. SAUNDERS, moves the following resolution:—

"That this Council approves the plans and sections of a scheme for the improvement of the Singapore Railway between a point behind 'The Castle',

Cavanagh Road and Orchard Road, in the District of Claymore, Singapore, which have been laid this day on the table of this Council in pursuance of section 4 of Ordinance No. 90 (Railways)."

The resolution is passed.

The ATTORNEY-GENERAL addresses the Council and, seconded by Captain CHANCELLOR, moves the following resolution:—

"That this Council approves the Rules and Amendments made by the Governor in Council on the 20th September, 1921 and 13th December, 1921, under section 4 of the Machinery Ordinance, 1921, and laid on the table of the Council on the 3rd October, 1921, and 19th December, 1921, as Council Papers Nos. 25 and 43 of 1921 respectively."

The resolution is passed.

The ATTORNEY-GENERAL addresses the Council and, seconded by Mr. BEATTY, moves the following resolution:—

"That this Council approves the amendment to the Passenger Steamers Rules, 1911, which was made by the Governor in Council on the 5th December, 1921, under Ordinance No. 125 (Merchant Shipping) and laid on the table of the Council on the 19th December, 1921, as Council Paper No. 41 of 1921."

The resolution is passed.

The TREASURER addresses the Council and, seconded by Captain CHANCELLOR, moves:—

"That this Council approves of an extension of \$20,000 to the vote 'Passages of Police to and from the Colony (S. S.)'. Item 17, Page 71 of the Estimates for the year 1921."

The motion is agreed to.

The TREASURER addresses the Council and, seconded by Mr. WOLFERSTAN, moves:—

"That this Council approves the following loans from subscriptions to the loan raised under the authority of the Straits Settlements Loan Ordinance, 1921:—

- (a) \$800,000 to the Government of Johore;
- (b) \$916,300 to the Municipal Commissioners, Penang."

The motion is agreed to.

The TREASURER addresses the Council and, seconded by the COLONIAL ENGINEER, moves:—

"That this Council approves of the following extensions:—

- (1) \$12,517 to the vote 'Municipal Assessment, S.'. Item 17, Page 94,
- (2) \$18,000 to the vote 'Tamil Immigration Fund Ordinance, S. S.'. Item 18, Page 94 of the Estimates for the year 1921."

The motion is agreed to.

The TREASURER addresses the Council and, seconded by Mr. SAUNDERS, moves:—

"That this Council approves of a special vote of \$33,773.82 to meet expenses incurred in connection with the Triangulation of the Straits Settlements."

The motion is agreed to.

The ATTORNEY-GENERAL, seconded by the TREASURER, moves that the Income Tax, 1922 Bill be read a second time.

Mr. MITCHELL addresses the Council.

Mr. LOWTHER KEMP addresses the Council.

The TREASURER replies.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

On the motion of the ATTORNEY-GENERAL, seconded by the TREASURER, the report of the Select Committee laid on the table as Council Paper No. 3 of 1922 is approved *en bloc*.

Subject to the amendments proposed by the Select Committee Clauses 2 to 17 are passed without further amendment.

After inserting new Clause 18 of the Select Committee's Report, Clause 18 now 19 is amended by substituting "1922" for "1920" in the third line and passed as amended.

Clauses 19 to 27 now 20 to 28 are passed without amendment.

Clause 28 now 29 is amended as to sub-clause (d) so as to read "(d) provided that no proceedings shall be taken by the Collector to recover the amounts stated in sub-clause (c) after the expiration of 5 years from either the date when the amount is known to the Collector to be due or the date when the return mentioned in sub-clause (b) has been made".

Clause 28 now 29 is passed as amended.

Clauses 29 to 46 now 30 to 47 are passed without amendment.

Clause 47 now 48 is amended by substituting "is" for "in" as fourth word and is passed as amended.

Clauses 49 to 53 now 50 to 54 are passed without amendment.

Clause 54 now 55 is amended as to sub-clause (a) by deletion of the words "in due time" in the first line thereof, and passed as amended.

Clauses 55 to 62 now 56 to 63, Schedules A and B, and Forms 1 to 6 are passed without amendment.

Clause 1 and enacting clause are passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed with sundry amendments and, seconded by Mr. SAUNDERS, moves that it be read a third time.

The motion is agreed to, and the Bill is read a third time and passed.

The ATTORNEY-GENERAL addresses the Council and, seconded by Captain CHANCELLOR, moves the first reading of a Bill "To provide for the assessment of Rubber Land in Rural Board Areas for the purposes of Ordinance No. 135 (Municipal) and No. 114 (Education Board)".

The Bill is read a first time.

The ATTORNEY-GENERAL gives notice that he will take the Bill through its remaining stages at the next meeting of the Council.

The TREASURER addresses the Council and, seconded by Mr. BEATTY, moves the first reading of a Bill "To amend the Straits Settlements Loan Ordinance, 1921".

The Bill is read a first time.

The TREASURER lays on the table a certificate of emergency signed by the Governor, and moves, seconded by Mr. BEATTY, that the Standing Orders relative to the reading, commitment and publication of Bills be set aside to enable the Bill to be taken through all its stages forthwith.

The motion is agreed to.

The TREASURER, seconded by Mr. BEATTY, moves that the Bill be read a second time.

The motion is agreed to.

On the motion of the TREASURER, Council goes into Committee on the Bill.

The Bill is passed without amendment.

Council resumes. The TREASURER reports that the Bill has been considered in Committee and passed without amendment and moves, seconded by Mr. BEATTY, that it be read a third time.

The motion is agreed to, and the Bill is read a third time and passed.

The ATTORNEY-GENERAL addresses the Council and, seconded by Captain CHANCELLOR, moves the first reading of a Bill "To amend the Straits Settlements Loan Ordinance (No. 2) 1921".

The Bill is read a first time.

The ATTORNEY-GENERAL lays on the table a certificate of emergency signed by the Governor, and moves, seconded by Captain CHANCELLOR, that the Standing Orders relative to the reading, commitment and publication of Bills be set aside to enable the Bill to be taken through all its stages forthwith.

The motion is agreed to.

The ATTORNEY-GENERAL, seconded by Captain CHANCELLOR, moves that the Bill be read a second time.

The motion is agreed to.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

The Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed without amendment and moves, seconded by Captain CHANCELLOR, that it be read a third time.

The motion is agreed to, and the Bill is read a third time and passed.

The ATTORNEY-GENERAL addresses the Council and, seconded by Mr. SAUNDERS, moves the first reading of a Bill "To amend Ordinance No. 166 (Agricultural Pests)".

The Bill is read a first time and the ATTORNEY-GENERAL gives notice that he will move its second reading at the next meeting of the Council.

The ATTORNEY-GENERAL addresses the Council and, seconded by Mr. BEATTY, moves that the Merchant Shipping (Amendment) Bill be read a second time.

Mr. LOWTHER KEMP addresses the Council.

The Council decides to adjourn the second reading of the Bill pending the receipt of certain further information.

The ATTORNEY-GENERAL, seconded by Mr. SAUNDERS, moves that the Tramways (Amendment) Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

The Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed without amendment and gives notice that he will move its third reading at the next meeting of the Council.

The ATTORNEY-GENERAL, seconded by Mr. BEATTY, moves that the Premiums (Leases) Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council refers the Bill for consideration to a Select Committee consisting of the ATTORNEY-GENERAL, Mr. PERKINS, Mr. SONG ONG SIANG and Mr. SAUNDERS.

The ATTORNEY-GENERAL, seconded by Captain CHANCELLOR, moves that the Merchandise Marks (Amendment) Bill be read a second time.

Mr. LOWTHER KEMP addresses the Council.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

The Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed without amendment and gives notice that he will move its third reading at the next meeting of the Council.

The ATTORNEY-GENERAL, seconded by Mr. BEATTY, moves that the Registration of British Subjects Bill be read a second time.

Mr. LOWTHER KEMP addresses the Council.

Dr. GALLOWAY addresses the Council.

Mr. CAMPBELL addresses the Council.

Mr. SONG ONG SIANG addresses the Council.

Mr. MITCHELL addresses the Council.

The COLONIAL SECRETARY addresses the Council.

Council decides to adjourn the second reading of this Bill pending further consideration.

The ATTORNEY-GENERAL, seconded by Captain CHANCELLOR, moves that the Prohibition of Exports and Imports Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

Clause II is amended by substituting the word "made" for "paid" in the last line thereof, and passed as amended. The remainder of the Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed with one amendment and gives notice that he will move its third reading at the next meeting of the Council.

The ATTORNEY GENERAL, seconded by Mr. SAUNDERS, moves that the Native State Prisoners (Amendment) Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

Clause 2 is amended by substituting the words "North Borneo" for "British North Borneo" in the third and fourth lines thereof and passed as amended.

Clause I and enacting clause are passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed with one amendment and gives notice that he will move its third reading at the next meeting of the Council.

The ATTORNEY-GENERAL, seconded by Captain CHANCELLOR, moves that the Decorations and Uniforms, etc. Unauthorised Use Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

The Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed without amendment and gives notice that he will move its third reading at the next meeting of the Council.

The ATTORNEY-GENERAL, seconded by Mr. BEATTY, moves that the Aliens Restriction Bill be read a second time.

The motion is agreed to, and the Bill is read a second time.

On the motion of the ATTORNEY-GENERAL, Council goes into Committee on the Bill.

Clause 6 is amended as to sub-clause 4 (b) by adding at the end thereof the words "or any other Ordinance", and passed as amended. The remainder of the Bill is passed without amendment.

Council resumes. The ATTORNEY-GENERAL reports that the Bill has been considered in Committee and passed with one amendment and gives notice that he will move its third reading at the next meeting of the Council.

On the motion of the COLONIAL SECRETARY, Council adjourns until Monday, the 20th February.

Confirmed this 20th day of February, 1922.

A. F. RICHARDS,
Clerk of Councils.

The following Notifications are, by command of His Excellency the Governor, published for general information.

F. S. JAMES,
Colonial Secretary.

HONOUR.

No. 284.—COLONIAL AUXILIARY FORCES LONG SERVICE MEDAL.

His Excellency the Governor has been pleased to award the Colonial Auxiliary Forces Long Service Medal to Private WILLIAM HAMILTON, Penang Volunteers, in recognition of his long and meritorious service. [No. 1318/22.]

No. 285.—THE Right Hon'ble the Secretary of State for the Colonies has notified His Excellency the Governor that HIS MAJESTY THE KING will not be advised to exercise his power of disallowance with respect to the following Ordinances:—

No. 25 of 1921.—An Ordinance to modify certain provisions of the Treaty of Peace (Bulgaria) Orders, 1920 to 1921, for the purpose of adapting the provisions of the said Orders to the circumstances of the Colony of the Straits Settlements. [No. 1271/22.]

No. 26 of 1921.—An Ordinance to amend the Revised Edition of the Laws of the Colony in accordance with the amendments in 1920 and 1921 of the Ordinances included in the Revised Ordinances. [No. 1267/22.]

No. 28 of 1921.—An Ordinance to provide for the establishment of a Statistical Bureau and for the supply of information thereto. [No. 1269/22.]

No. 286.—THE following Ordinance passed at a meeting of the Legislative Council held on the 23rd day of January, 1922, and assented to by His Excellency the Governor on the 24th February, 1922, is published for general information:—

STRAITS SETTLEMENTS.

No. 3 of 1922.

I assent,



L. N. GUILLEMARD,
Governor and Commander-in-Chief.

22nd February, 1922.

AN Ordinance for imposing a Tax on Income.

[24th February, 1922.]

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

PART I.

PRELIMINARY.

1. This Ordinance may be cited as the Income Tax Ordinance, 1922, and shall be deemed to have been and to be in operation on and from the 1st day of January, 1922. Short title.
Commence-
ment.

2. In this Ordinance unless there is something repugnant in the subject or context Interpreta-
tion.

“Annual value” means—

(a) in the case of lands, tenements or hereditaments occupied by the owner or let free of rent or at a rent which is less than the gross amount at which they could reasonably be expected to let, the gross amount at which they could reasonably be expected to let;

(b) in any other case, the gross amount of rent actually received, including any fine, premium or foregift demanded and given in connection with such letting, and any expenses of repair, insurance, maintenance and upkeep which are payable by the tenant;

“Net annual value” means the annual value less

- (a) the amount actually paid by the landlord as Municipal rates; and
- (b) a sum equal to one-eighth of the annual value in respect of the expenses of repair, insurance, maintenance and upkeep;

“Association” means any partnership, and any body or association of persons, whether incorporated or not, other than a company;

“Business” includes profession, vocation, trade, manufacture, adventure, undertaking and concern;

“Company” means an association of persons carrying on business in the Colony whose capital is divided into shares or stock and transferable, whether the company is incorporated or not, and whether its principal place of business is situated in the Colony or not, and includes any company incorporated in the Colony;

“Defaulter” includes a company or association making default under this Ordinance;

“Financial Year” means each period of 12 months at the end of which the balance of the accounts is struck or, if no such balance is struck, then the calendar year;

“Income” means

- (1) in the case of a company, other than a life assurance company, incorporated in the Colony,
 - (a) the total net profits of its business wheresoever made;
 - (b) the net annual value of lands, tenements or hereditaments owned by it wheresoever the same may be situated;
 - (c) interest from any source, whether within or without the Colony;
 - (d) dividends, profits, commissions or bonuses credited or paid by any company, association or person whether within or without the Colony;
 - (e) its income from any other source wheresoever arising;

- (2) in the case of a life assurance company incorporated in the Colony,
 - (a) the amount set aside for, credited or distributed to, the shareholders; and
 - (b) an amount equal to ten per centum of the amount, if any, set aside for, credited or distributed to, policy holders in the way of bonus, abatement of premium or addition to the sum insured:
- (3) in the case of a company, other than a life assurance company, which is not incorporated in the Colony or of an association,
 - (a) the net profits of its business arising or received in the Colony;
 - (b) the net annual value of lands, tenements or hereditaments owned by it and situated in the Colony;
 - (c) interest from any source arising or received in the Colony;
 - (d) dividends, profits, commissions or bonuses credited or paid by any company, association or person arising or received in the Colony;
 - (e) its income from any other source arising or received in the Colony:
- (4) in the case of a life assurance company which is not incorporated in the Colony,
 - (a) the net profits of its business arising or received in the Colony; and
 - (b) an amount, equal to ten per centum of the amount, if any, set aside for, credited or distributed to, holders of policies issued in the Colony in the way of bonus, abatement of premium or addition to the sum insured; or
 - (c) in lieu of (a) and (b) at the option of the Collector the interest on its investments in the Colony and from any other source arising or received in the Colony:
- (5) in the case of an individual
 - (a) his salary;
 - (b) the net profits, derived by him from carrying on any business, arising or received in or brought into the Colony;

- (c) the net annual value of lands, tenements or hereditaments owned by him and situated in the Colony;
- (d) dividends, profits, commissions or bonuses credited or paid by any company, association or person arising or received in or brought into the Colony;
- (e) his income from any other source arising or received in or brought into the Colony:

“Pension” includes annuity and gratuity;

“Principal Officer” includes the Secretary, Treasurer, Manager or Agent of any company or association, and if no such person can be discovered in the Colony any person connected with a company or association upon whom the Collector has served a notice of his intention to treat him as the principal officer thereof;

“Salary” includes allowances, other than travelling allowances considered to be reasonable by the Collector, fees, commissions, bonuses, gratuities and perquisites or profits credited, set aside or received in lieu of or in addition to a fixed salary in respect of an office or employment of profit;

“Total Income” means

- (1) in the case of a company, incorporated in the Colony, its income;
- (2) in the case of a company, other than a life assurance company, which is not incorporated in the Colony, or of an association,
 - (a) the total net profits of its business wheresoever made;
 - (b) the net annual value of lands, tenements or hereditaments owned by it wheresoever the same may be situated;
 - (c) interest from any source, whether within or without the Colony;
 - (d) dividends, profits, commissions or bonuses credited or paid by any company, association or person whether within or without the Colony;
 - (e) its income from any other source wheresoever arising;
- (3) in the case of a life assurance company, not incorporated in the Colony,
 - (a) the net profits of its business wheresoever made, and

- (b) an amount equal to ten per centum of the amount, if any, set aside for, credited or distributed to policy holders in the way of bonus, abatement of premium or addition to the sum insured; or
 - (c) in lieu of (a) and (b) at the option of the Collector the interest on its investments wheresoever arising :
- (4) in the case of an individual
- (a) his salary wheresoever arising ;
 - (b) the total net profits, derived by him from carrying on any business, wheresoever made ;
 - (c) the net annual value of lands, tenements or hereditaments owned by him wheresoever the same may be situated ;
 - (d) interest from any source wheresoever arising ;
 - (e) dividends, profits, commissions or bonuses credited or paid by any company, association or person whether within or without the Colony ;
 - (f) his income from any other source wheresoever arising :

Provided that in any of these cases any sum in respect of Income Tax or of any tax specially imposed for the purposes of the recent war whether paid in the Colony or elsewhere shall be deemed to form part of total income.

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PART II.

OFFICERS, ETC.

3.—(1) The Colonial Secretary may by notification in the *Gazette* establish such divisions in the Colony as he thinks necessary. Divisions.

(2) The Colonial Secretary shall appoint a Collector or Collectors for each such division, for the purpose of assessing, collecting, receiving and accounting for the tax and of giving effect generally to the provisions of this Ordinance. Collectors.

(3) The Governor shall also appoint a Collector-General under whose directions the Collectors shall act. Collector-General

Assessors. (4) The Governor may also appoint Assessors to advise the Collectors in fixing assessments.

Delegation of powers. 4. All or any of the powers and duties conferred or imposed by this Ordinance on a Collector or the Collector-General may be exercised or performed by such other person as the Governor may appoint in this behalf.

PART III.

LIABILITY TO TAX.

Income liable to tax. 5. Subject to the provisions of this Ordinance there shall be levied and paid for the year commenced the first day of January, 1922 to the Government in respect of all income a tax at the rate specified in schedule A.

Exemptions. 6.—(1) The incomes of the following Government, Boards, bodies of persons and persons shall be exempt from liability to the tax and to assessment under this Ordinance:—

- (a) the Government of the Federated Malay States;
- (b) the Municipal Commissioners of the Town of Singapore, of George Town and of the Town and Fort of Malacca;
- (c) the Singapore Harbour Board and the Penang Harbour Board;
- (d) the Rural Boards;
- (e) the Education Board;
- (f) the Hospitals Board;
- (g) the Government Savings Bank;
- (h) the Council of King Edward VII Medical School;
- (i) the Immigration Committee;
- (j) the Malacca Agricultural Medical Board;
- (k) any other bodies or classes of persons declared by the Governor in Council from time to time to be exempt from liability to the tax and to assessment under this Ordinance.

(2) The exemption under this section shall be limited to the Government, Boards, bodies and persons herein referred to and shall not extend to the salaries of persons employed by them, although such salaries may be paid wholly or in part out of the incomes so exempt.

Exemptions. 7. Any company, association or person whose principal place of business is not situated in the Colony and whose business in the Colony is the sale of rubber, copra or other agricultural produce or of metals or minerals produced or won

by it or him outside the Colony shall be exempt from taxation under this Ordinance in respect of the income arising from such sale.

8. In calculating the income on which a company, association or person shall pay the tax a deduction shall be made in respect of the following:—

Deductions
from income.

- (a) such portion of the income of any religious, educational or charitable association as is solely employed for religious, educational or charitable purposes within the Colony;
- (b) any income not arising in the Colony on which income-tax has been paid or on which it is proved to the satisfaction of the Collector income-tax will be paid in the United Kingdom or in any British Possession, Protectorate or Protected State at a rate not less than the rate specified in schedule A;
- (c) any income derived from interest on securities issued in respect of any loan raised in the Colony or in the United Kingdom or in any British Possession, Protectorate or Protected State to meet expenditure occasioned by the prosecution of the recent war;
- (d) the official salary of a consular officer who is not a British subject and does not carry on business in the Colony; provided that reciprocal treatment is accorded by the country of such consular officer to British consular officers;
- (e) the allowances paid from Navy or Army funds to any officer, non-commissioned officer or man of His Majesty's Forces;
- (f) any income arising from wounds or disability pensions paid from any public funds to any present or past officer, non-commissioned officer or man of His Majesty's Forces;
- (g) any income which a company, association or person enjoys as a member of an association when the association is liable to the tax;
- (h) such portion not exceeding one-sixth of the total income of any person as is deducted by the Government as a contribution under Ordinance No. 89 (Widows' and Orphans' Pension), or by any employer as a contribution to a Provident Fund recognized by the Governor or as is paid by him to a life assurance company in respect of an insurance effected for the purpose of securing for himself or his wife or any of his children either a provision or a deferred annuity;

- (i) such travelling allowances as may be considered reasonable by the Collector;
- (j) such sum as the Collector may think just and reasonable as representing the diminished value by reason of wear and tear of any machinery or plant used for the purposes of any business;
- (k) such part of the interest paid on borrowed capital as bears Income Tax in the Colony or is exempt from taxation under the provisions of paragraph (b).

Deductions
not allowed.

9. A deduction shall not, in any case, be made in respect of the following matters:—

- (a) money not wholly and exclusively laid out or expended for the purposes of the business carried on by a company, association or person;
- (b) any loss or expense which is recoverable under any contract of insurance or indemnity;
- (c) any sums credited or paid as salaries to partners, or any sums drawn by, credited to or set aside for the benefit of partners;
- (d) any loss not connected with or arising out of any business, or any capital withdrawn from any business, or any loss or expenditure of a capital nature, or any sum used or intended to be used as capital in any business;
- (e) any capital used in the improvement of premises occupied for the purpose of any business;
- (f) any sum exceeding two-thirds of the rent of any premises used partly as a dwelling and partly for the purposes of business;
- (g) any part of the annual value of premises used for the purpose of business where such premises belong to the company, association or person carrying on the business, and are situated outside the Colony;
- (h) any expenses of maintenance of the persons liable to tax, their families or establishments, or any sum expended in any other domestic or private purpose;
- (i) any sum written off for depreciation in the value of land, buildings or leases;
- (j) any sum expended for the supply or repairs or alterations of any implements, utensils or articles employed for the purposes of any business in excess of the average so expended in the last three financial years;

- (k) any interest which might have been earned on any capital if lent out at interest; provided that the Collector shall allow the deduction of interest actually paid in respect of loans for the purposes of current business but not for use as capital except as provided in section 8 (k) at a rate not higher than ten per centum per annum;
- (l) any bad debts, except bad debts proved to be such to the satisfaction of the Collector and to have been incurred in and actually written off in the year in which the income was derived; provided that all amounts at any time received on account of any such bad debts shall be credited in income in the year in which the same were received and be subject to the tax; provided also that bad debts incurred in the year preceding that in which the income was derived and not proved to be bad and written off until the year in which the income was derived may be deducted if the Collector considers they would have been deductible if they had been proved to be bad and actually written off in the year in which the income was derived; provided further that if it is shown to the satisfaction of the Collector that in any business the annual provision made to cover bad debts written off each year represents the equivalent of the amount that would be allowable as a deduction under this paragraph, the amount of such annual provision or such portion thereof as the Collector considers fairly represents the equivalent of the allowable deduction may be allowed as the deduction under this paragraph;
- (m) any sum paid as tax under this Ordinance or under any Ordinance imposing a tax on income or as income tax in any country on any income arising in the Colony.

PART IV.

ASSESSMENT AND COLLECTION.

A.—Salaries and Pensions.

10.—(1) Every employer shall on or before the fifteenth day of March, 1922, deliver to the Collector a return in the prescribed form showing—

Return of employees.

- (a) the name of every person resident in the Colony who at the date of the return is receiving from him any salary or pension;

- (b) the address of each such person ;
- (c) the amount of such salary or pension ;
- (d) the times at which such salary or pension becomes payable.

(2) Where an employer, who has not previously employed others in his service, commences so to employ any person after the 15th day of March, 1922, such employer shall make a return in the prescribed form to the Collector, in respect of every person who enters his employment, within one month of the commencement of such employment.

(3) Every employer shall as occasion arises notify the Collector when any person included in a return delivered under either of subsections (1) or (2) leaves his employment or the Colony or is transferred from one office of employment to another within the Colony, and also deliver to the Collector a return in the prescribed form in respect of any person who enters his employment after the date of a return delivered under either of subsections (1) or (2).

(4) Unless so required by the Collector, such returns need not include any person who is in receipt of a salary or pension of less than three hundred and fifty dollars per mensem, and who has no other employment, and nil returns need not be delivered.

Deduction
from salary
or pension.

11.—(1) Every employer shall, when he pays or credits to or sets aside for the benefit of any person resident in the Colony any salary or pension, deduct therefrom the proportionate part of the tax, if any, which would be payable under this Ordinance in respect of the salary or pension paid and to be paid to such person during the year if it formed his total income; provided that the Collector may at the request of or with the consent of the employee direct the employer not to deduct tax from such salary or pension or to deduct tax at a rate specified by the Collector.

(2) Every employer shall within the prescribed time after such deduction pay such tax to the Government.

(3) Any employer, who fails to deduct the tax, may and at the request of the Collector shall deduct it when he subsequently pays any salary or pension to the person who is liable to the tax.

(4) The power to deduct under this section shall not prejudice any right to recover by other means.

(5) For the purposes of this section the word " salary " does not include any salary paid to an association or to a company.

B.—Mortgages.

12. Every mortgagor of immoveable property in the Colony may deduct, from his income and total income, for the purpose of assessment of the tax the amount of interest paid by him to his mortgagee; provided that the amount deducted shall not exceed the net annual value of the property mortgaged and that such interest is liable to tax. Mortgagor.

C.—Profits of Companies and Associations.

13.— (1) Except where a company or an association is carrying on a business newly set up or commenced on or after the first day of January, 1921, every company and every association whose income does not fall wholly within section 8 (b), shall on or before the thirtieth day of June, 1922, deliver to the Collector a true statement in writing signed by its principal officer of its income and total income during its last financial year prior to the 27th day of March, 1922, and of the manner in which they have been calculated. Return of
income by
companies
and associa-
tions.

(2) Every company and every association which is carrying on a business newly set up or commenced during the year 1921, and whose income does not fall wholly within section 8 (b), shall, within three months after completing a period of one year from setting up the same, deliver, to the Collector a true statement in writing, signed by its principal officer, of its income and total income during such period and of the manner in which they have been calculated.

(3) Every company and every association which sets up or commences a business during the year 1922, and whose income does not fall wholly within section 8 (b), shall on or before the 31st day of March, 1923, deliver to the Collector a true statement in writing signed by its principal officer of its income and total income during the year 1922, and of the manner in which they have been calculated; provided that the Collector may at any time before the 31st day of March, 1923, agree with the company or association for a composition of the tax upon such terms as he may think fit.

(4) Such statement as is required by subsections (1), (2) or (3), when made by a company incorporated in the Colony, shall if the Collector so requires be certified by auditors approved by the Governor in Council.

D.—Income generally.

14. The Collector shall from time to time determine what companies, associations and persons are chargeable with the tax and the rate and amount at which every such company, association and person is to be assessed. Determina-
tion as to
persons and
amounts
chargeable.

Period for
assessment.

15. The assessment shall be made

- (a) as regards salaries or pensions of individuals ; and
- (b) as regards income derived from carrying on a business newly set up acquired or commenced and from immoveable property newly improved or acquired on or after the first day of January, 1922 ;

on the income received and to be received by the company, association or person in the year for which the assessment is made ;

- (c) as regards income derived from carrying on a business newly set up acquired or commenced during the year 1921, and from immoveable property newly improved or acquired during the year 1921 ;

on the income received by each company, association or person during a period of one year calculated from the date of such commencement or acquisition ;

- (d) as regards the income of any company, association or person to which or whom paragraphs (a), (b) and (c) do not apply ; and

- (e) as regards income derived from any other sources ;

on the income received by the company, association or person during its or his last financial year prior to the 27th day of March, 1922 ;

- (f) as regards income derived by a company, association or person from carrying on a business or from the ownership of immoveable property in respect of which there has been a succession after the 31st day of December, 1921 ; and

- (g) as regards income derived from carrying on a business or the ownership of immoveable property by an association in respect of which any change shall have taken place among the members either by death or dissolution of partnership as to all or any of the members thereof, or by the admission of any other member thereto, after the 31st day of December, 1921 ;

on the income of the business or property received during its or his last financial year notwithstanding such succession to such business or property or change therein as aforesaid, unless such company, association or person shall prove to the satisfaction of the Collector that the income of such business or property has fallen short or will fall short from a specific cause to be alleged by it or him since such succession or change took place or by reason thereof.

16.—(1) For the purposes of this Ordinance the income of every company, association or person whose principal place of business is not situated in the Colony and which or who either as owner or charterer of any ship carries passengers, live stock, mails, or goods shipped at any port in the Colony, shall in respect of such business as owner or charterer if the income cannot otherwise be ascertained to the satisfaction of the Collector-General be deemed to be a fixed percentage of the full amount payable to it or him, whether such amount be payable in or beyond the Colony, in respect of the carriage of such passengers, live stock, mails and goods.

Calculation of income of ship owners or ship charterers.

(2) Such fixed percentage shall be determined by the Collector-General at a rate not less than 5 per centum or greater than 10 per centum.

(3) This section shall not apply in the case of a company incorporated in the Colony.

17.—(1) In the case of a company, association or person selling goods in the Colony on account of a company, association or person whose principal place of business is not situated in the Colony, the company, association or person on whose account such goods are sold shall, if the income cannot otherwise be ascertained to the satisfaction of the Collector-General, be deemed to have derived from such sale an income to be determined by the Collector-General at a figure not exceeding the equivalent of five per centum of the price at which the goods were sold.

Sale of goods by resident on account of non-resident.

(2) Goods shall be deemed to be sold in the Colony under subsection (1) if any company, association or person in the Colony receives a commission in respect of the sale of the goods or is paid a salary for obtaining orders for or for influencing the sale of the goods.

(3) The assessment shall be made

- (a) in the case of a business newly set up or commenced since the 31st day of December, 1921, on the income deemed to have been derived in the year for which the assessment is made;
- (b) in the case of a business newly set up or commenced during the year 1921, on the income deemed to have been derived during a period of one year from the date of such commencement;
- (c) in other cases, on the income deemed to have been derived during the last financial year prior to the 27th day of March, 1922.

(4) Every company, association or person selling goods under subsection (1) shall make a true and full return of the amount for which the goods have been sold and when so required by the Collector a true statement of the total income of the company, association or person on whose account the goods have been sold.

18.—(1) An association or person carrying on two or more distinct businesses in the Colony may set off a loss incurred in one or more of such businesses against the profits of the other or others.

(2) An association or person, whose business head office is in the Colony, having a branch business in the Malay Peninsula carried on under the same name or style as the head office, which or who proves to the satisfaction of the Collector-General that it or he keeps one central account in the Colony into which profits or losses of the branch business are habitually brought into account, may deduct losses of the branch business from the total net profits.

Return of income and total income by persons chargeable with the tax.

19.—(1) Every person who is in receipt of a total income amounting to five thousand dollars per annum or more shall in the month of April, 1922 notify the Collector in the prescribed form that he is chargeable with the tax, and shall in such notification state if he claims to be assessed at a lower rate than six per centum.

(2) The Collector shall then send to each such person the necessary forms prescribed for declaration of income and total income.

(3) Every such person shall within the prescribed time after such forms have been sent to him make thereon a full and accurate return of his income and total income, sign them and deliver them to the Collector.

New or further and fuller returns.

20. Every company, association or person shall, when required by the Collector, furnish in the form required by him a statement or return or, where a statement or return has already been furnished, any further or fuller statements or returns of income in respect either of the whole or of any part of the income received by such company, association or person, whether on its or his own behalf or in any of the capacities mentioned in sections 23 to 29, both inclusive.

Collector may call for evidence in support of return.

21.—(1) If the Collector is dissatisfied with any statement or return delivered to him under any of the sections 13, 16, 17, 19, or 20, he may serve on the company, association or person a notice requiring its principal officer or him on a date therein mentioned to attend at the Collector's Office and support the figures of its or his statement or return and to produce or to cause to be produced all such accounts as refer to the year to which the statement relates, and which are in its or his possession or power.

(2) On the day mentioned in the notice or as soon afterwards as may be the Collector shall determine the amount at which it or he is to be assessed.

(3) If the company, association or person fails to attend at the Collector's Office in pursuance of the notice served under subsection (1), or if no statement or return is delivered to the

Collector under any of the sections 13, 16, 17, 18 or 19, the Collector may determine to the best of his judgment and ability the amount at which the company, association or person is to be assessed.

22.—(1) The Collector shall as soon as he has assessed the amount of the tax with which a company, association or person is chargeable notify it or him, and it or he shall, unless it or he has presented a petition under section 33, within the prescribed time pay to the Government such assessed amount, less any sums that have been paid or will be paid to the Government under section 11 and, in case it or he is a member of a company which has paid tax under this Ordinance, less a sum equivalent to a percentage of the income received by it or him as a member of such company calculated at the rate at which such company has paid the tax.

Notification
of assessment
and payment.

(2) A company so assessed shall be entitled to deduct a proportionate part of such assessment out of the dividends to be paid by it to its members.

TRUSTEES, GUARDIANS, CURATORS AND COMMITTEES.

23. Every company which or person who acts as trustee, guardian, curator or committee of another person being an infant, lunatic or idiot and has control of the property of such other person whether such other person resides in the Colony or not shall

Trustees, etc.

- (a) be chargeable in the like manner and to the like amount as such other person would be chargeable if he did not suffer from any incapacity;
- (b) be itself or himself liable to perform the duties which such other person would be required to perform under this Ordinance if he did not suffer from any incapacity; and
- (c) be subject to the penalties prescribed for a breach of such duties:

Provided that where two or more persons act as trustees, guardians, curators or committees of one such other person, they may notify the Collector in writing signed by them that they have elected one of themselves to be so chargeable and so liable under the Ordinance and thereafter, if the Collector signifies his consent to such election, the person so elected shall alone be so chargeable and so liable.

AGENTS, MANAGERS, ETC.

24. Every company or association which and every person who in any capacity not referred to in section 23 receives or holds on behalf of any company, association or person carrying on business or resident in the Colony any income liable to the tax

Agents, etc.

shall when so required by the Collector-General declare to him the title, name and place of business or abode of such company, association or person and the amount of income so received.

Agents of companies, etc., whose principal place of business is not in the Colony.

25. Every company or association which and every person who receives or holds on behalf of another company or association whose principal place of business is not situated in the Colony or of another person who is not resident in the Colony any income liable to the tax shall

- (a) be chargeable in the like manner and to the like amount as such company, association or person would be chargeable if its principal place of business were situated, or he were resident in the Colony;
- (b) be liable to perform the duties which such company, association or person would be required to perform through its principal officer or personally under this Ordinance if its principal place of business were situated, or he were resident in the Colony;
- (c) be subject to the penalties prescribed for a breach of such duties.

Presumption in case of income paid to Company, etc., having no place of business or to person not resident in the Colony.

26. Every Company, association or person carrying on business or resident in the Colony which or who pays or remits to any company, association or person which has no place of business in the Colony, or who is not resident in the Colony, any income liable to the tax shall be deemed to have received or held the said income within the meaning of sections 24 and 25.

Receivers and managers.

27. Receivers or managers appointed by any Court in the Colony shall be chargeable in respect of all income officially in their possession or under their control.

EXECUTORS AND ADMINISTRATORS.

Executors, etc.

28. Where any person liable to the tax dies, or where the estate of a deceased person is being administered, the executors, administrators, trustees and all persons having control, management or custody of the income of such deceased person or of his estate shall each and every one of them in respect of the income within his control, management or custody

- (a) be chargeable in the like manner and to the like amount as such deceased person would be chargeable if he were alive;
- (b) be liable to perform the duties which such deceased person would be required to perform under this Ordinance if he were alive; and
- (c) be subject to the penalties prescribed for a breach of such duties.

29. Where any person has not made full and complete returns during his lifetime and has thereby escaped full taxation—

Full taxation not paid during life-time.

- (a) the Collector shall have the same powers and remedies against the executors or administrators of such person, to the extent of the estate of such person in their hands, as he would have had against him in his lifetime;
- (b) such executors or administrators shall make such returns as the Collector requires for the purpose of a full assessment;
- (c) the assessment shall be made at the rates at which the tax ought to have been paid, and the amount payable shall be treble the amount of the difference between the tax so assessed and the amount actually paid by such person, and shall be a first charge on all such person's estate in the hands of the executors or administrators;
- (d) provided that no proceedings shall be taken by the Collector to recover the amounts stated in sub-section (c) after the expiration of 5 years from either the date when the amount is known to the Collector to be due or the date when the returns mentioned in sub-section (b) have been made.

TRUSTEES, AGENTS, EXECUTORS, ETC.

30.—(1) Every person who is acting for another person or for a company or association in any of the capacities mentioned in sections 23, 24 and 25 shall declare to the Collector in writing signed by him the capacity in which he is so acting and the name, occupation and place of abode or business

Declaration as to joint trustees, etc.

- (a) of such other person, or of such company or association; and
- (b) of any other person who is joined with him in acting in any such capacity.

(2) Every company or association which is acting for any person or for another company or association under sections 22 and 24 shall declare to the Collector in writing signed by its principal officer the name, occupation and place of abode or business of such person or such other company or association.

31. Every person who is chargeable in any capacity mentioned in sections 23 to 29, both inclusive and every company or association which is chargeable under sections 23 and 25 may out of the moneys which he or it receives in that capacity retain the amount with which he or it is so chargeable.

Power to retain amount of tax paid.

EMPLOYERS, TRUSTEES, AGENTS, EXECUTORS, ETC.

Indemnity. **32.** Every person who in pursuance of this Ordinance deducts, retains or pays any tax in respect of the income of another person or of a company or association, and every company or association which pays any tax under sections 23 or 25 is hereby indemnified for the deduction, retention or payment thereof.

PART V.

APPEAL FROM ASSESSMENT.

Petition to Commissioners. **33.**—(1) Any person or principal officer who objects to the amount at which he or his company or association is assessed or denies that he or it is chargeable with the tax may petition the Commissioners hereinafter mentioned to reduce or cancel the assessment.

Form of petition. (2) The petition shall as nearly as circumstances admit be in the form contained in schedule B.

Time for presentation of petition. (3) The petition shall be presented within twenty-one days after receipt by the petitioner of a notification of assessment under section 22. But the Commissioners may receive a petition after the expiration of that period if they are satisfied that the petitioner had sufficient cause for not presenting it within that period.

Notice to Collector of appeal. **34.** Notice in writing of the appeal together with a copy of the petition shall be served by the appellant upon the Collector within seven days after the presentation of the petition.

Commissioners of taxes for hearing appeals from Collector. **35.**—(1) The Governor shall appoint a Commissioner or Commissioners of Taxes for each division established under section 3 (herein called "the Commissioners") for the purpose of hearing appeals from any assessment made by a Collector for such division under this Ordinance.

(2) Where more than one Commissioner is appointed, appeals shall be heard by not less than two of such Commissioners and shall be decided in accordance with the opinion of the majority of the Commissioners present, but if there is no such majority the assessment appealed from shall stand.

Hearing of petition. **36.**—(1) The Commissioners shall fix a day and place for the hearing of the petition, and on the day and at the place so fixed or on the day and at the place, if any, to which they have adjourned the hearing shall hear the petition and make such orders thereon as they think fit.

Payment. (2) The person chargeable with the assessment shall pay to the Government the amount of the assessment determined by the Commissioners' order within twenty-one days after such determination.

37. The Commissioners may, in order to determine how the petitioner should be assessed, summon and enforce the attendance of witnesses and compel them to give evidence and compel the production of documents by the same means and as far as possible in the same manner as is provided in the case of a Civil Court by the Civil Procedure Code; provided that the Commissioners shall not call for any evidence except at the instance of the petitioner.

Summons to witnesses.

38. The Commissioners shall not upon the hearing of any such appeal cancel, or make any reduction in, the assessment made by the Collector unless it shall upon the hearing of such appeal appear to the Commissioner or the majority of the Commissioners, as the case may be, by examination of the petitioner upon oath or affirmation or by other evidence to be produced by him, that he is not liable to, or has been overcharged by, such assessment.

Reduction or cancellation on proof of overcharge or non-liability.

39. At the hearing of any appeal the Collector may

Collector may attend the hearing.

- (a) attend during all the time of hearing such appeal;
- (b) cross-examine the petitioner and any witnesses produced by him;
- (c) give his reasons in support of the assessment appealed against;
- (d) produce evidence in support of such assessment.

40. At the hearing of any appeal any advocate and solicitor of the Supreme Court shall be entitled to plead before the Commissioners either *viva voce* or by writing and any accountant approved by the Governor in Council shall be entitled to be heard by them on behalf of the petitioner or the Collector.

Advocates and solicitors.

41. The provisions of Ordinance No. 53 (Evidence) for the time being in force shall apply to any proceedings under this Part.

Evidence Ordinance to apply to proceedings.

CASE FOR THE OPINION OF THE SUPREME COURT.

42.—(1) Immediately upon the determination of any appeal to the Commissioners under this Part, provided that the amount of the assessment as upheld or fixed by the Commissioners be not less than two hundred dollars, the petitioner or the Collector may, if dissatisfied with the determination as being erroneous in point of law, declare his dissatisfaction to the Commissioners who heard the appeal and then may within twenty-one days after the determination by notice in writing require the Commissioners to state and sign a case for the opinion of the Supreme Court thereon, setting forth the facts and the determination

Statement of case by Commissioners.

(2) The party requiring the same shall within seven days after receiving the case so stated and signed transmit it to the Supreme Court and shall at the same time, unless he has previously done so, send a copy of the case to the other party.

Jurisdiction
of the
Supreme
Court.

(3) In relation to cases so stated and the hearing thereof the following provisions shall have effect:—

(a) the Supreme Court shall hear and determine the question or questions of law arising on a case transmitted under this section and shall thereupon reverse, affirm or amend the determination of the Commissioners or remit the matter to the Commissioners with its opinion thereon or may make such other order in relation to the matter and such order as to costs as it thinks fit;

(b) the Supreme Court may cause the case to be sent back for amendment, and thereupon the same shall be amended accordingly and judgment shall be deferred pending such amendment;

(c) the authority and jurisdiction hereby vested in the Supreme Court may, subject to any rules and orders of the Supreme Court in relation thereto, be exercised by a Judge sitting in chambers.

(4) An appeal shall lie to the Court of Appeal from the decision of the Supreme Court or of any Judge thereof upon any case stated under this section.

(5) Although a case so stated is pending before the Supreme Court or the Court of Appeal the tax shall be paid according to the assessment of the Commissioners as if such case had not been required to be stated, and if the amount of the assessment is altered by the order or judgment of such Court, the difference in the amount, if too much has been paid, shall be repaid with such interest, if any, as such Court allows, and, if too little has been paid, shall be forthwith paid and may be recovered as if it were an arrear.

Bar to other
proceedings.

43. No suit shall lie in any Civil Court to set aside or modify any assessment made under this Ordinance except as provided in this Part.

PART VI.

RECOVERY OF TAX.

Tax when
payable.

44.—(1) The tax chargeable under this Ordinance shall be payable within the prescribed time.

Double tax
may be
recovered for
default.

(2) In case of default under this Ordinance the Collector may recover a sum not exceeding double the amount of the tax either as if it were an arrear of land revenue or by any process enforceable for the recovery of an arrear of any Municipal tax or assessment imposed under any Ordinance for the time being in force or may make an order that a sum not exceeding double that amount shall be recovered from the defaulter.

(3) The Colonial Secretary may direct by what authority any powers or duties incident under any such Ordinance as aforesaid for the recovery of a Municipal tax or assessment shall be exercised and performed when that process is employed under subsection (2) for the recovery of the tax chargeable under this Ordinance.

Directions by
Colonial
Secretary.

(4) An order made by the Collector under subsection (2) shall have the force of a decree of a Civil Court in a suit under Ordinance No. 22 (Crown Suits) and may be enforced in manner provided by that Ordinance as well as in the manner provided by the Civil Procedure Code for the enforcement of judgments for the recovery of money; and the procedure under the said Code in respect of the following matters, namely:—

Collector's
order to have
the force of a
decree.

- (a) writs of seizure and sale;
- (b) arrest and examination and committal of judgment-debtors;
- (c) claims to attached property; and
- (d) execution of judgments out of the jurisdiction of the Courts by which they were passed

shall apply to every execution issued for levying the sum mentioned in the order; save that all the powers and duties conferred and imposed by the said Code upon the Court may be exercised and discharged by the Collector by whom the order has been made or to whom a copy thereof has been sent for execution.

PART VII.

RELIEF FROM DOUBLE INCOME TAX.

45. For the purposes of Income Tax payable under this Ordinance income shall be assessable without any deduction for Income Tax (including Super-tax) payable in the United Kingdom.

Assessment
of income
liable to
income tax
in the United
Kingdom.

46.—(1) Any company association or person which or who has paid by deduction or otherwise or is liable to pay income tax under this Ordinance for any year of assessment on any part of its or his income and which or who proves to the satisfaction of the Collector that it or he has paid income tax in the United Kingdom for that year in respect of the same part of its or his income, shall be entitled to relief from income tax under this Ordinance paid or payable by it or him on that part of its or his income at a rate equal to the amount by which the rate of tax appropriate to its or his case under this Ordinance exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to its or his case under this Ordinance exceeds the appropriate rate of United Kingdom tax it or he shall be entitled to relief at a rate equal to half the appropriate rate of United Kingdom tax.

Relief in
respect of
income tax
paid in the
United
Kingdom.

(2) For the purposes of this section a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax in any particular case.

(3) For the purposes of this section the expression "rate of tax" when applied to income tax paid or payable in the Colony means the rate determined by dividing the amount of the income tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax paid or payable in the Colony has been charged for that year except that where the income tax paid or payable in the Colony is charged on an amount other than the ascertained amount of the actual profits the rate of tax shall be determined by the Collector.

PART VIII.

MISCELLANEOUS.

Assessment
in one or
more
divisions.

47. When a company, association or person has several places of business or residences in different divisions the Collector-General may determine that it or he be assessed for the tax

- (a) in each division separately; or
- (b) in one or more divisions.

Receipts to
be in pres-
cribed form.

48. When any money is paid under this Ordinance to the Collector or is recovered thereunder by him, he shall give a receipt for the same in the prescribed form.

Amendment
of assess-
ment.

49. If—

- (a) any person dies or is adjudged a bankrupt or is from any other specific cause deprived of or loses income; or
- (b) any company, association or person ceases to carry on business

he or it or his or its representative in interest may apply to the Collector within nine months after the end of the year, and the Collector on proof to his satisfaction of any such cause as aforesaid shall amend the assessment as the case may require and refund such sum, if any, as has been overpaid.

Refunds, etc.,
by Collector.

50.—(1) The Collector, on proof to his satisfaction that any sum paid as tax by deduction or otherwise under this Ordinance

- (a) was not liable to be paid; or
- (b) was paid in excess of the amount which is liable to be paid; or
- (c) was paid in error,

shall on the application of the company, association or person charged with such tax made within nine months after the end of

the year for which the income was liable to assessment refund to it or him the whole amount paid or the amount paid in excess or in error.

51. If for any reason income chargeable under any Income Tax Ordinance has escaped assessment in any year or if less than the due amount has been paid the Collector shall within a period of three years from the end of such year determine the further amount with which any company association or person is chargeable, and shall notify it or him of such amount, and it or he shall, subject to the provisions of Part V, within the prescribed time pay to the Government such assessed amount.

If too little tax paid deficiency to be made up.

52. Every person when he is required so to do by notice from a Collector shall within the time specified in such notice prepare in accordance with the directions of such notice and deliver to the Collector a list signed by him containing to the best of his belief the proper name, occupation and place of business or employment of every lodger and inmate in his dwelling-house.

Lists of lodgers and inmates.

53. The landlord, or other person having charge of premises let in apartments to two or more tenants for use as business premises, when he is required so to do by notice from a Collector, shall within the time specified in such notice prepare in accordance with the directions of such notice and deliver to the Collector a list signed by him containing to the best of his belief the title or name of every company, association or person occupying an apartment in such premises.

Lists of tenants of office buildings.

54.—(1) Every agreement, condition, or arrangement, either oral or in writing, made after the 1st day of January, 1917, between a landlord and a tenant of immoveable property which imposes or purports to impose upon the tenant liability for payment or for compensating the landlord for the payment of any tax imposed by this Ordinance upon the income derived from such immoveable property shall be void and of no effect.

Tenant's agreement to pay tax void.

(2) Any payment made after the 1st day of January, 1919, by a tenant to his landlord or to the Collector in pursuance of any such agreement, condition or arrangement as mentioned in subsection (1) shall be recoverable by the tenant by whom the payment was made from the landlord, and may without prejudice to any other method of recovery be deducted from any rent payable by him to the landlord.

PENALTIES.

55.—(1) Any person who fails—

Penalties.

(a) to deliver to the Collector any return, statement, notification, declaration or list mentioned in sections 10, 13, 16, 17, 19, 20, 24, 29, 30, 52 and 53;

(b) to deduct or pay any tax as required by any of the sections 11, 22, 36 and 42;

(c) to produce or cause to be produced, on or before the date mentioned in a notice under section 20 (1) such accounts as are referred to in the notice,

shall on conviction before a Police Court be liable to a fine not exceeding five hundred dollars, or to double the amount of the tax chargeable and, in the case of a continuing offence to a fine of five dollars for every day during which the default continues

(2) The payment of such fines shall not affect the liability of any person to be assessed and to pay tax under this Ordinance.

False statements.

56. If, in any such return, statement, notification, declaration or list as aforesaid or in any application for refund under section 50, a person makes a statement which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Penal Code.

Restriction on prosecutions.

57.—(1) A person shall not be proceeded against for an offence under section 55 or 56 except at the instance of the Collector.

(2) The Collector-General may stay any such proceedings or compound any such offence.

Judicial proceedings.

58. Any proceeding under section 21 or Part V shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Penal Code.

Principal officer of a company responsible.

59. Where under this Ordinance a duty is imposed on a company or an association, its principal officer shall be responsible for the performance of the duty and may be proceeded against for any offence under this Ordinance.

Person failing to deduct or pay to be himself in default.

60. Any company, association or person whose duty it is under this Ordinance to deduct and to pay to the Government the tax, shall if it or he fails to deduct or pay such tax to the Government within the prescribed time, without prejudice to any other consequences, be deemed to be in default in respect of such tax.

SERVICE.

Service.

61. A notice under this Ordinance may be served on the company, association or person to whom it is addressed

(a) by registered post.

(a) by sending it through the post under registered cover addressed to it or him at the address given in its or his return or statement last delivered to the Collector or at the house at which it or he ordinarily carries on business or resides;

- (b) by tendering or delivering it under cover to
- (i) any principal officer of the company or association;
 - (ii) any partner or the person having the management or control of the firm;
 - (iii) the person
- to which or whom it may be addressed.

(b) personally.

62. If no such address is known or if no such person can be found, a notice may be served by affixing a copy of the notice on the outer door of the house in which the company, association or person was last known ordinarily to carry on business or reside.

Substituted service.

RULES.

63.—(1) The Governor in Council may make rules for ascertaining and determining income liable to assessment, for preventing the disclosure of documents or particulars delivered or produced or furnished with respect to assessments and generally for carrying out the purposes of this Ordinance.

Rules.

(2) Breach by a public servant of any rule made under subsection (1) for preventing the disclosure of such documents or particulars as are therein referred to shall, unless it be otherwise provided in the rules, be deemed to be an offence under section 166 of the Penal Code.

(3) Any rules made under this section shall be published in the *Gazette*.

(4) Such rules shall be laid before the Legislative Council at the first meeting after such publication.

(5) Such rules shall remain in force until disapproved or altered by a resolution of the Legislative Council.

(6) Any rule altered by a resolution of the Legislative Council shall come into force, as altered, from the date of the passing of such resolution, and shall have the same force and effect as if enacted in this Ordinance.

Passed this 23rd day of January, 1922.

A. F. RICHARDS,
Clerk of Councils.

SCHEDULE A.

Income tax shall be paid at the rates set out in the following scale, viz.:—

Amount of total income per annum.		Rate per centum.	
\$	\$		
Not less than 5,000	but less than 6,000	...	2
do. 6,000	but less than 7,200	...	3
do. 7,200	but less than 8,400	...	4
do. 8,400	but less than 12,000	...	5
do. \$12,000	...	...	6

SCHEDULE B.

FORM OF PETITION.

(Section 32).

To the Commissioners of

the day of , 192
 The Petition of A.B. of
 Sheweth as follows:—

1. Under the Income Tax Ordinance, 1922, your petitioner has been assessed in the sum of dollars for the year commenced on the 1st day of January, 1922.

2. Your Petitioner's total income accruing and arising from (*here specify petitioner's profession, trade or other source of income or profits and the place or places at which such income or profits accrue or arise*) for the year ending the day of last was dollars
 *(as will appear from the documents of which a list is presented herewith).

3. Your Petitioner is chargeable with the tax on the sum of dollars only or is not chargeable with the tax.

4. Such income actually accrued and arose during a period of months and days (*here state the exact number of months and days in which the income and profits accrued and arose*).

5. During the said year your Petitioner had no other income or profits.

Your Petitioner therefore prays that he may be assessed accordingly (*or that he may be declared not to be chargeable under the said Ordinance*).

(Signed) A.B.

* These words are to be inserted if the Petitioner relies on documents. The list, if the Petitioner so wishes, may be presented in a sealed envelope.

Form 1.

RETURN OF EMPLOYEES UNDER SECTION 10.

To be delivered to the Collector on or before the 15th March, 1922.

NAME OF EMPLOYER.....

PLACE OF BUSINESS.....

Name of Employee or Pensioner.	Description of Employment.	Salary or Pension for the year 1922.		Allowances, fees, commissions, bonuses, gratuities, perquisites or profits received or to be received in lieu of or in addition to fixed salary.		Periods of payment of Salary or Pension.	REMARKS.
		Annual rate.	Amount received and to be received in the Colony.	Amount.	Nature of Allowance.		
1.	2.	3.	4.	5.	6.	7.	8.
		\$	\$	\$			

I hereby certify that the above is a full and correct list of the persons resident in the Colony employed by me or receiving pension from me, exclusive of such persons as are in receipt of a salary or pension of less than \$350 per mensem and have not to my knowledge any other employment.

Signature of Employer.....

Date.....

- Notes.*—Column 2. If pensioner so state.
 Column 5. The amount of such allowances, etc., paid or to be paid to the employee during the year must be entered in this column and the description of the nature of the allowance, etc., stated in Column 6.
 Column 6. Allowances, perquisites, etc., whether in cash or kind should be shown in this Column, *e.g.*, "Free Quarters."
 Column 7. State whether weekly, monthly, quarterly, etc.
 Column 8. If any person on the list has entered your employment since the first day of January, 1922, give commencing date in Column 8.

Form 2.

Notification under Section 19.

(a) Full name. I (a).....

(b) Detailed address. residing at (b).....

(c) All occupations to be given. by occupation (c).....

(d) Name of Chop, if any, as well as English name of firm. employed by (d).....
of (b).....
or carrying on business at (b).....

do hereby give you notice that I am chargeable with Income Tax.

I ALSO use for the purposes of investments and business Interests the following names:—

.....

I ALSO have residences at (b).....

I ALSO carry on business at (b).....

(e) If your total income is less than \$12,000 per annum strike out the words "do not".

I do not (e) claim to be assessed for Income Tax at a lower rate than 6 per centum.

I apply to have deductions from my $\frac{\text{salary}}{\text{pension}}$ made at the rate of per centum.

DATE,....., 192 .

Signed.....

TO THE COLLECTOR OF INCOME TAX,

.....DIVISION.

NOTE.—This form, duly filled in, must be returned on or before the 30th April, 1922.

Form 3.

INCOME TAX ORDINANCE, 1922.

Return of deductions made by Employers under Section 11.

To be furnished in April, July, October, 1922, and January, 1923.

Name of Employer.....
 Period from.....to.....inclusive.

1 Name of Employee or Pensioner.	2 Salary and Allowances (a) or Pension (b) paid in above Period.		3 Rate of Tax.	4 Travelling Al- lowance and/or Contribution to W. & O. or other approved Pension Fund. (c)		5 Net Salary on which Income Tax is deducted. (d)		6 Amount of tax deducted.		7 REMARKS.
	\$	c.	%	\$	c.	\$	c.	\$	c.	
TOTAL ...										

I enclose cheque for \$.....being the deductions of tax from salaries or pensions paid by me as set out in the above return.

Signature of Employer.....
 Place of business.....
 Date.....

- (a) (1) Salary includes allowances, other than travelling allowances considered to be reasonable by the Collector, fees, commissions, bonuses, gratuities and perquisites or profits credited, set aside or received in lieu of or in addition to a fixed salary.
- (2) Free Quarters or allowances in lieu thereof, mess allowances, and payments (by right) of passage money form part of salary.
- (b) Pension includes annuity and gratuity.
- (c) In column 4 enter the amount of the allowance, not the consequent reduction in Tax.
- (d) In column 5 enter difference between figures in columns 2 & 4.

ILLUSTRATION

	Amount per annum.
A draws a fixed salary of \$400 per mensem	4,800
.....duty allowance of \$100 per mensem	1,200
.....fixed allowance for Motor Car of \$75 per mensem	600
.....free quarters or house allowance of \$50 per mensem	300
.....allowance for servants \$25 per mensem	480
.....mess allowance \$40 per mensem	480
Total	\$7,380
He pays contribution to the Widows' and Orphans' or other Provident Fund, say \$25 per mensem	\$ 300
	\$7,080

In so far as his salary is concerned A is chargeable at the* rate of 4 per centum, and the employer must deduct tax at that rate from all payments of salary after allowing for fixed travelling allowance, if any, and or contributions to the Widows' and Orphans' or other approved Pension Fund.

Assume that A normally draws a yearly bonus, varying in amount and not paid until the latter part of the year, say, October; and assume further, that it happens this year to be \$1,500.

Taking the above illustration, the employer on all payments of salary up to and including September would have deducted tax at the rate applicable to a salary of \$7,380 per annum, that is to say, at the rate of 4 per centum. The payment of the bonus in October brings A within the 5 per cent rate and it will be the duty of the employer to deduct tax not only at the rate of 5 per cent on payments of salary in and after October, but also at the additional rate of 1 per centum in respect of all payments of salary from the 1st January to the end of September inclusive.

A note explaining such additional deductions should be made in the remarks column of the return accounting for such additional deductions.

* The rates at which tax is chargeable are:—
 On an annual salary of not less than \$ 5,000 .. but less than \$ 6,000 .. 2 per cent
 " 6,000 .. " 7,200 .. 3 "
 " 7,200 .. " 8,400 .. 4 "
 " 8,400 .. " 12,000 .. 5 "
 " 12,000 .. " .. 6 "

Form 4.

INCOME TAX ORDINANCE, 1922.

Return of Income under Section 19
20

INCOME TAX OFFICE,

.....DIVISION.

To.....

of.....

IN pursuance of the provisions of the Income Tax Ordinance, 1922, you are hereby required to make a full and accurate return of your total income * and of your income † in the form set out on pages 2 and 3 of this form.

The form, duly signed by you, must be delivered to me at my Office **within twenty-one days after this date.**

Your attention is invited to the notes set out on page 4 of this form.

Dated thisday of....., 192 .

.....
Collector of Income Tax.

- * "Total Income" means—
 in the case of an individual
 (a) his salary wheresoever arising;
 (b) the total net profits derived by him from carrying on any business wheresoever made;
 (c) the net annual value of lands, tenements or hereditaments owned by him wheresoever the same may be situated;
 (d) interest from any source wheresoever arising
 (e) dividends, profits, commissions or bonuses credited or paid by any company, association or person whether within or without the Colony;
 (f) his income from any other source wheresoever arising

Provided that in any of these cases any sum in respect of Income Tax or of any tax specially imposed for the purposes of the recent war whether paid in the Colony or elsewhere shall be deemed to form part of total income.

- "Income" (i.e., Taxable Income) means—
 in the case of an individual
 (a) his salary;
 (b) the net profits, derived by him from carrying on any business arising or received in or brought into the Colony;
 (c) the net annual value of lands, tenements or hereditaments owned by him and situated in the Colony;
 (d) dividends, profits, commissions or bonuses credited or paid by any company, association or person arising or received in or brought into the Colony
 (e) his income from any other source arising or received in or brought into the Colony.

Form 4.—Continued.

DETAILS OF INCOME AND TOTAL INCOME.

SOURCE OF INCOME.	Total Income See Notes Page 4.	Taxable Income See Notes Page 4.
IN RESPECT OF SALARY:	\$	\$
1. Enter Salary or Pension including allowances, fees, commissions, bonuses, etc., drawn and to be drawn in 1922. (NOTE A, page 4.)		
IN RESPECT OF ALL OTHER SOURCES OF INCOME ENTER INCOME OF 1921.		
BUSINESS PROFITS:— (NOTE B, page 4.)		
2. Net profits of business.....		
3. Shares in Associations.....		
RENTS:— (NOTE C, page 4.)		
4. Net Annual Value of immovable property owned by you and situated in the Colony.....		
5. Rents from immovable property owned by you and situated out of the Colony.....		
INTEREST:— (NOTE D, page 4.)		
6. Interest on War Loan Securities.....		
7. Interest on Debenture Securities.....		
8. Interest on Mortgages.....		
9. Interest on Loans.....		
10. Interest on fixed deposits with Banks.....		
11. Interest from any other source.....		
DIVIDENDS:—		
12. Dividends paid by Companies incorporated in the Colony		
13. Dividends paid by Companies not incorporated in the Colony		
<i>Carried forward ...</i>		

Form 4.—Continued.

DETAILS OF INCOME AND TOTAL INCOME.

SOURCE OF INCOME.	Total Income.	Taxable Income.
<i>Brought forward ...</i>	\$	\$
MISCELLANEOUS:—		
14. Directors' Fees.....		
15. Income from Sources other than those set out above and on page 2 arising or received in the Colony.....		
16. Income from Sources other than those set out above and on page 2 arising elsewhere and not received in the Colony.....		
TOTAL ...		

CLAIMS.

Life Insurance:—(NOTE E, page 4.)

I claim to deduct from my taxable income the sum of \$.....
paid or to be paid by me in respect of the year 1922 as premiums on Life
insurance policies and \$.....to be deducted from my salary as contri-
bution under Ordinance No. 89 (Widows' and Orphans' Pension) or to the
Provident Fund established by the.....

Mortgages:—(NOTE F, page 4.)

I further claim to deduct from my total income and from my taxable
income the sum of \$.....paid by me in 1921 as interest on mortgages
of my immovable property situated in the Colony.

Allowance for tax paid by Companies:—(NOTE G, page 4.)

I further claim that Companies incorporated in the Colony have deducted
from me or paid on my behalf tax of \$.....on the dividends received
by me from such Companies in the year 1921 and apply for this amount
to be deducted from my assessment.

Please do not write in this space.

DECLARATION.

I declare that I have to the best of my judgment and belief set out on the preceding
page and above a full and accurate statement of my total income and income and I further
declare that my claims for deduction from income and from assessment are based on
proper grounds.

GIVEN under my hand this.....day of....., 192 .

If the return is not made on your own behalf state)Signature.
in what capacity it is made and for whom)Address.

Form 4.—*Concluded.*

NOTES.

N.B.—In the **TOTAL INCOME** column against appropriate items all your income wheresoever it arises or is received must be entered. The amount entered must in each case be the gross income without deduction of any tax.

In the **TAXABLE INCOME** column such income only as arises or is received in or brought into the Colony need be entered.

A. Item 1.—In the **total** income column must be entered the total salary (including allowances, other than travelling allowances, bonuses, etc.,) which you expect to receive or to have credited to or set aside for you during the year 1922, wherever it may arise, be received, credited or set aside.

In the **taxable** income column must be entered all salary and allowances, other than travelling allowances, which arise in the Colony wherever they may be received, credited, brought in or set aside. Free Quarters, or allowances in lieu thereof, mess allowances, and payments (by right) of passage money form part of income.

B. Item 2.—This item must be supported by a statement showing how the net profits have been calculated.

Item 3.—If the Association is liable to tax under the Ordinance the amount received as your share must be shown in the **total** income column but need not be shown in the **taxable** income column.

C. Item 4.—The rent, including any premium, received by you from letting immovable property is ordinarily the annual value of such property; from this may be deducted the Municipal rates actually paid by you and one-eighth of the annual value towards the expenses of maintenance and repair **only if such expenses are borne by you**. In the case of property owned and occupied by you or let free of rent or at a reduced rental the figure to be entered is, seven-eighths of the amount at which they could reasonably be expected to let, less the Municipal Assessment.

D. Item 6.—Interest on War Loan securities wherever issued must be entered in the **total** income column. Interest on such securities issued in any part of the British Empire should be omitted from the **taxable** income column.

E. The total amount allowed under this claim may not exceed one-sixth of your declared total income. Receipts for premiums must be transmitted to the Collector if required.

F. The claim for deduction of mortgage interest must be supported by a list giving (a) the name and address of the mortgagee, (b) the description of the property mortgaged, (c) the date of the indenture of mortgage, (d) the amount secured by the mortgage, (e) the rate of interest and (f) the amount of interest actually paid by you on the mortgage in 1921.

G. This claim must be supported, if the Collector so requires, by the dividend notices (the usual upper halves of dividend warrants) issued by the Companies.

Form 5.

(Form of receipt under Section 48.)

INCOME TAX OFFICE,
.....DIVISION,
the..... day of....., 192 .

RECEIVED from.....
the sum of dollars...
in payment of the amount stated in assessment notice No.....dated.....
.....to be due by.....
on account of Income Tax for the year 192 .
\$.....

.....
Collector of Income Tax.

Form 6.

(Form of receipt under Section 11.)

INCOME TAX OFFICE,
.....DIVISION,
the..... day of....., 192 .

RECEIVED fromof.....
the sum of Dollars.....being the
amount of tax deducted from pensions and salaries of employees for the period.....
.....to.....as per
return dated....., registered in this Office
as No.....
\$.....

.....
Collector of Income Tax.

No. 287.—THE following Bills introduced into the Legislative Council are published for general information:—

[Read a first time 20th February, 1922.]

**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 (Stamps) Amendment Ordinance, 1922. Short title.

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

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

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

[Read a first time 20th February, 1922.]

A BILL

intituled

AN Ordinance to incorporate a Financial Committee and an Executive Committee of Raffles College and to regulate their procedure.

WHEREAS a Committee was appointed by the Governor to prepare and report upon a scheme for the purpose of celebrating the Centenary in the year 1919 of the foundation of the city of Singapore and of perpetuating the memory of Sir Thomas Stamford Raffles its founder, Preamble.

AND WHEREAS the said Committee reported to the Governor on the 1st day of August, 1919, that they unanimously favoured a scheme providing for the advancement of education in the Colony and laying a secure foundation upon which a University might in the course of time be established,

AND WHEREAS the Government of the Straits Settlements declared itself to be in favour of the establishment of a College to be known as Raffles College as such centenary memorial and as the nucleus of a future university and offered certain lands as a site for such a College,

AND WHEREAS it is intended that the said College shall be established for the promotion of arts, science and learning and the provision of higher education for students without distinction of race, nationality or religion,

AND WHEREAS the Government of the Straits Settlements and the Federated Malay States and the States of Johore, Kedah and Kelantan and many corporations and firms and persons of British, Malay, Chinese and other races have subscribed funds for the equipment and endowment of such a College,

AND WHEREAS it is thought desirable to constitute and incorporate a Financial Committee to which the moneys subscribed and any investments made thereout may be transferred and to which any further subscriptions and donations may be paid and in which any immovable property hereafter granted or acquired for the purposes of the said College may be vested,

AND WHEREAS it is also desirable to constitute and incorporate an Executive Committee for the purpose of determining what steps are necessary or desirable to be taken towards the establishment of the said College and with the concurrence of the Governor of taking such steps and doing such acts as may be determined upon,

BE IT THEREFORE ENACTED by the Governor of the Straits Settlements by and with the advice and consent of the Legislative Council thereof as follows:—

Short title.

1. This Ordinance may be cited as the Raffles College (Financial and Executive Committees Incorporation) Ordinance, 1922.

Incorporation of "the Financial Committee of Raffles College."

2. There shall be established a body with the name and style of "The Financial Committee of Raffles College" (hereafter called "the Financial Committee") which body shall be a body incorporate having perpetual succession and a common seal with power to acquire and hold property movable or immovable, to transfer the same, to contract and to do all things necessary for or incidental to the purpose of its constitution.

Transfer of moneys and securities to the Financial Committee.

3. It shall be lawful for the Treasurer of the Straits Settlements or other the person or persons in whom the moneys subscribed for the aforesaid purpose or the securities in which such moneys or any part thereof have been and are now invested to pay and transfer the same to the Financial Committee.

Constitution of the Financial Committee.

4. The following persons shall be members of the Financial Committee:—

- (a) The person for the time being discharging the duties of Principal of Raffles College.
- (b) The person for the time being discharging the duties of the Treasurer of the Straits Settlements.
- (c) Such other person or persons as the Governor may from time to time appoint for a period not exceeding one year to be a member or members thereof.

Treasurer of the Financial Committee.

5. The Financial Committee shall, with the sanction of the Government, elect one of its members to be treasurer of the Committee.

Duties of Financial Committee—Accounts.

6. The Financial Committee shall cause proper books of account to be kept and within two months of the close of each

year the Financial Committee shall cause to be prepared a statement of their receipts and disbursements during the previous year and the same shall be subject to such audit and be published in such manner as the Colonial Secretary may direct.

7. The Financial Committee shall cause a register to be kept in which shall be entered full particulars of all donations to the College including the names of the donors and the special conditions, if any, subject to which any donation was given. Register of donations.

8. The Financial Committee shall have the entire management of the property vested in it. Management of property.

9. It shall be the duty of the Financial Committee—

(a) To invest the moneys which shall become vested in it or such part thereof as it shall from time to time think fit in such securities as are for the time being sanctioned by law for the investment of trust funds with power from time to time to vary any such investments. Investment, deposit, and expenditure of money.

(b) To deposit any moneys for the time being uninvested with any bank either upon fixed deposit or upon current account.

(c) To expend out of moneys in its hands (with power to realise any investments for the purpose) such moneys as they may be directed from time to time to expend by the Executive Committee of Raffles College hereinafter constituted, provided that every such direction shall be in writing and signed for and on behalf of the Executive Committee by the Principal of Raffles College or in his absence by the Chairman of the Executive Committee and any direction in writing so signed shall be conclusive evidence in favour of the Financial Committee that the direction therein contained is the direction of the Executive Committee.

10. In case any movable or immovable property not consisting of securities of a class for the time being sanctioned by law for the investment of trust funds shall become vested in the Financial Committee, the Financial Committee shall at its discretion either retain such property in its then condition or sell and convert the same into money. Discretion to retain present investments.

11. There shall also be established a body with the name and style of "The Executive Committee of Raffles College" (herein called "The Executive Committee") which body shall be a body corporate having perpetual succession and a common seal with power to contract and do all things necessary for or incidental to the purpose of its constitution. Incorporation of "The Executive Committee of Raffles College."

Constitution
of the
Executive
Committee.

12. The following persons shall be members of the Executive Committee:—

- (a) The person for the time being discharging the duties of Principal of Raffles College.
- (b) The person for the time being discharging the duties of the Treasurer of the Straits Settlements.
- (c) The person for the time being discharging the duties of Director of Education of the Straits Settlements and the Federated Malay States.
- (d) Such other persons, not being at any one time less than five as the Governor may from time to time appoint for a period not exceeding one year to be members thereof.

Duties of the
Executive
Committee.

13. It shall be the duty of the Executive Committee—

- (a) To advise the Governor in all matters connected with the inauguration and constitution of Raffles College.
- (b) To direct the Financial Committee to expend such sums of money as the Executive Committee may from time to time decide to expend either for the acquisition of any property movable or immovable or otherwise for the purposes of the intended College. The assent of the Colonial Secretary in writing to all such expenditure shall first be obtained by the Executive Committee.
- (c) With the assent of the Colonial Secretary to enter into such contracts and to do such acts and things as may be deemed necessary for the purposes of the inauguration for the erection of college buildings, the preparation of grounds and the acquisition of movable or immovable property and the engagement of staff.

Proceedings
to be re-
corded and
Estimates
prepared.

14. The Executive Committee shall cause a record to be kept of all its proceedings, and shall in or before the month of November in each year prepare an estimate of the anticipated expenditure during the following year and submit the same to the Governor.

Contracts
entered into
by Executive
Committee.
Special pro-
visions as to
contracts.

15. Every contract entered into by the Executive Committee shall in order to be binding upon it be reduced into writing.

16. Every such contract shall—

- (a) If it involves the expenditure of a sum exceeding \$1,000 but not exceeding \$10,000 be signed by the Principal of Raffles College or in his absence by the Chairman of the Executive Committee.
- (b) If it involves the expenditure of a sum exceeding \$10,000 be sealed with the Common seal of the

Executive Committee in manner hereinafter provided.

17. The following regulations shall apply both to the Financial Committee and to the Executive Committee :—

Regulations applicable to the Financial and Executive Committees.

- (a) At all meetings of a Committee the Principal of Raffles College or in his absence a member chosen by the members present or by a majority of them shall preside as Chairman.
- (b) Every question which comes before a Committee shall be decided by a majority of the votes of the members present but in the case of the Finance Committee no question shall be decided unless three members at least and in the case of the Executive Committee five members at least including in either case the Principal of Raffles College or the Treasurer of the Straits Settlements are present at the time of decision.
- (c) The Chairman and every member of Committee shall have one vote and in case of the equality of votes the Chairman shall have a second or casting vote.
- (d) The Common seal of a Committee may be affixed to any instrument by the Principal of Raffles College or the Treasurer of the Straits Settlements and any one other member of that Committee who shall sign their names to such instrument in token of their presence.
- (e) On the inability to act, resignation or absence from the Settlement of Singapore for more than three months of any member of a Committee appointed by the Governor hereunder such member shall *ipso facto* cease to be a member of such Committee.
- (f) A Notification appearing in the *Government Gazette* of the appointment of any person as Principal of Raffles College or as Treasurer of the Straits Settlements or as Director of Education of the Straits Settlements and the Federated Malay States or as a member of either Committee or of the fact that any such member has ceased to be a member shall be conclusive evidence of such fact.
- (g) No act or proceeding of either Committee shall be invalidated by reason of any irregularity in the convening of the meeting at which such act or proceeding was determined upon or held or by reason of the absence of any member from the

Settlement or by reason of any vacancy in such Committee.

- (h) The minutes of every meeting of a Committee shall be conclusive evidence of all resolutions adopted and acts done at such meeting provided that such minutes shall have been signed by the Chairman as having been confirmed at a subsequent meeting of the same Committee.

Rules. **18.** The Governor in Council may make Rules generally for carrying out the purposes of this Ordinance.

OBJECTS AND REASONS.

A large sum of money having been subscribed for the purpose of establishing a College in Singapore as a Centenary Memorial, it is considered desirable to incorporate a Financial Committee in whom such monies shall be vested and an Executive Committee in whom power shall be vested to enter into contracts and take other necessary steps for the establishment of Raffles College.

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

ATTORNEY-GENERAL'S CHAMBERS,
SINGAPORE, 13th January, 1922. [No. 10514/21.]

No. 288.—ORDINANCE NO. 87 (POST OFFICE).REGULATIONS MADE BY THE GOVERNOR IN COUNCIL UNDER
SECTION 17 & SECTION 74.

IN exercise of the powers conferred on him by section 17 and section 74 of Ordinance No. 87 (Post Office), the Governor in Council has been pleased to make the following regulations for the conduct of Money Order business:—

1. Money Orders shall be issued and paid at such offices in the Straits Settlements as the Postmaster-General may notify.

2. Money Orders may be drawn on the different Settlements or on any country or place as the Postmaster-General may determine; and Money Orders drawn on the Straits Settlements by such countries and places may be cashed in accordance with the regulations contained in this Notification.

3. Money Orders shall be expressed in such currency as the Governor in Council shall determine. Money Orders expressed in Straits currency shall be issued and paid at par, those expressed in sterling at the rate of 2s. 4d. = \$1. The rates of conversion from or into dollars and cents of Money Orders expressed in other currencies shall be such as the Postmaster-General may with the consent of the Governor notify.

4. The rates of commission chargeable on Money Orders issued in the Straits Settlements shall be:—

(a) For Orders payable in Australia, British North Borneo, Brunei, Ceylon, Federated Malay States, Hongkong, India, Indo-China, Johore, Kedah, Kelantan, Netherlands East India, New Zealand, Sarawak, Siam, Straits Settlements, Trengganu or United Kingdom, 1 cent per dollar or part of a dollar of the amount remitted in Straits currency provided that the minimum charge shall be 10 cents.

(b) For Orders on all other places the rate shall be 1½ cents per dollar or part of a dollar of the amount remitted in Straits Settlements currency or such other rate as the Governor may determine, provided that the minimum charge shall be 10 cents and that when the commission computes to a fractional part of a cent the fraction shall be counted as 1 cent.

(c) No commission shall be chargeable on the purchase by any person of a Money Order or Orders at any one time not exceeding in the aggregate one hundred dollars to be used for the payment to a collector of income tax, Straits Settlements.

5. No commission shall be charged in the Straits Settlements for Orders through the United Kingdom, Ceylon, India or Australia, beyond that payable for Orders on the United Kingdom, Ceylon, India, or Australia, but such Orders are subject to such deductions in the country through which they are sent as the Post Office of that country may notify.

6. The maximum amount of a single Money Order drawn on the Straits Settlements shall be \$400, and in the case of other countries or places such other amount not exceeding \$400 as the Postmaster-General may notify.

7. Every applicant for a Money Order must furnish in full the surnames of both the remitter and the payee. The initial of at least one Christian name of the payee, and, if possible, of the remitter must also be given with the remitter's address.

Exceptions:—

If the remitter or payee be a peer or a bishop his ordinary title shall be sufficient; if a firm, company, corporation or society, the ordinary title of the firm, company, corporation or society, shall be sufficient;

If a Government official or editor of a newspaper, the designation of the office of the remitter or payee, without his name, shall be sufficient;

If the Christian name of the payee be not known to the remitter, the Order may nevertheless be issued at his risk if he make a note to that effect on the application form and give a description of the payee.

8. In the case of an Order for which a Certificate of Issue is handed to the remitter the full address of the payee must be given.

9. If an Order be payable to a native of India, the name, tribe or caste and the father's name of the payee must be furnished; if payable to a Malay or Chinese, the name of the payee and his father's name.

10. In the case of Money Orders drawn on Chinese Post Offices, Japan, Corea, Formosa or any of the Japanese Postal Agencies in China, the remitter must furnish on a separate slip of paper the full name and

address of the payee (if he bears a Chinese or Japanese name), written in Chinese or Japanese characters as the case may be.

11. According to the regulations in force the issuing officer shall hand to the remitter either:—

- (a) A Money Order to be forwarded by him by post to the payee for presentation at the office of payment; or
- (b) A Certificate of Issue, in which case payment will be made by means of an Order to be issued by the Postal Administration of the country in which payment is to be made.

12. The remitter of a Money Order payable in the Straits Settlements or in any of the countries to which the arrangement extends, may, if he so desires, obtain an Official Advice of Payment. In such case he must apply at the Office of Issue, either at the time of issue of the Order or subsequently, and pay a fee of 10 cents. The Office of Issue will then arrange an Advice of Payment to be sent to the remitter.

13. The procedure to be adopted in cashing an Order depends upon (a) whether a Money Order or (b) a Certificate of Issue has been granted in the first instance.

- (a) When an Order is presented for payment (otherwise than through a bank), it will be paid if properly receipted, and if the name of the remitter, as furnished by the applicant, is in agreement with the advice, unless the officer in charge has good reason to believe that the applicant is neither the payee nor his agent.
- (b) In the case of an Order from India, Ceylon, Netherlands East India or Indo-China, any person expecting a remittance must furnish satisfactory evidence that he is the person entitled to receive the money.

14. The holder of a Money Order payable in the Straits Settlements may direct, by crossing it, that the Order be paid through a bank, even though its payment was not originally so restricted. When an Order is presented through a Bank duly crossed with the name of such Bank, by a person known to be in its employment, the formalities observed on presentation in the ordinary way will be dispensed with.

15.—(a) Orders payable in the Straits Settlements and issued in any of the countries named in the following schedule shall be valid for such period as shown or such other period as the Governor in Council may prescribe:—

<i>Country of Issue.</i>	<i>Period of Validity.</i>
British North Borneo	} Three months from the last day of the month of issue.
Brunei	
Federated Malay States	
Johore	
Kedah	
Kelantan	
Sarawak	
Siam	
Straits Settlements	
Trengganu	
Australia	} Six months from the last day of the month of issue.
Ceylon	
French Indo-China	
Hongkong	
India	
Netherlands East India	
New Zealand	} Twelve months from the last day of the month of issue.
United Kingdom	

After the lapse of the prescribed period the Orders shall become void. In no circumstances can a Money Order drawn on the Straits Settlements by any place abroad be paid after the lapse of the period of validity, as the amount is credited to the Office of Issue on the expiration of the prescribed period.

- (b) Orders payable in other countries and places shall be valid for such period as the regulations of the country of payment may prescribe.
- (c) Orders issued in and payable in the Straits Settlements which have not been claimed within three months from the last day of the month of issue, and Orders which have been returned from places abroad, shall be repayable to the remitters, provided that if any Money Order shall have remained unclaimed for three years from the last day of the month of issue, the amount thereof shall become the property of the Government.

(d) The name of the payee of a Money Order may at any time before payment of the Order be altered by the remitter.

16. For any alteration in the particulars of a Money Order, for payment of a void Order, or for repayment of an Order, a second commission equal to the original commission is charged, but only one such second commission shall be charged in respect of any one Order. The fee for issue of a duplicate Order is 25 cents.

If application is made for repayment of an Order which has been crossed for payment through a Bank, the sender must first cancel the crossing by writing across the face of the Order the words "pay cash" and adding his initials. The Order may then be treated as if it had never been crossed, and may be repaid on the condition stated above.

17. After once paying a Money Order by whomsoever presented, the Post Office is not liable to any further claim.

18. No application can be entertained for compensation for alleged injury from the non-payment of a Money Order at the expected time.

19. Should it appear that Money Orders are being used for the transmission of large sums of money or that improper advantage is, in any way, being taken of the system, the Officer in Charge of the Post Office may refuse to issue Orders in any case where from the aggregate amount that would be issued to, or payable to, the same person, it may be evident that an evasion is being attempted.

The following Notifications are cancelled with effect from the date of this Notification:—

No. 1520 of 1911, No. 899 of 1913, No. 392 of 1917, No. 1561 of 1918, No. 1562 of 1918, No. 147 of 1919, No. 262 of 1919, No. 355 of 1919, No. 473 of 1919, No. 1063 of 1920, No. 2036 of 1920, No. 576 of 1921 and No. 1097 of 1921.

A. F. RICHARDS,

Clerk of Councils.

COUNCIL CHAMBER,
SINGAPORE, 17th February, 1922. [No. 665/22.]

**No. 289.—ORDINANCE NO. 117 (CHANDU REVENUE).
PROHIBITION OF EXPORT.**

IN exercise of the powers conferred upon him by section 5 (2) of the above Ordinance, the Governor in Council hereby prohibits the export of opium from the Colony to any port or destination in the United Kingdom, in any British Possession, Protectorate or Protected State or in Siam or in French Indo-China, unless the requisition for an export permit is accompanied by a certificate from the Government of the importing country that the import of the consignment in question is approved by that Government and is required for legitimate purposes.

A. F. RICHARDS,

Clerk of Councils.

COUNCIL CHAMBER,
SINGAPORE, 15th December, 1921. [No. 10013/21.]

No. 290.—ORDINANCE NO. 125 (MERCHANT SHIPPING).

EXEMPTION UNDER RULE 31 OF THE PASSENGER STEAMERS RULES, 1911.

IN exercise of the powers conferred by Rule 31 of the Passenger Steamers Rules, 1911, the Governor in Council has been pleased to exempt the steam launch hereinafter mentioned, and plying within the thirty-mile limit, from the requirements of the above rule in respect to boats:—

"Lin Liong" Gross Tonnage 11.54.

A. F. RICHARDS,

Clerk of Councils.

COUNCIL CHAMBER,
SINGAPORE, 17th February, 1922. [No. 937/22.]

APPOINTMENTS.

No. 291.—His Excellency the Governor, with the approval of the Right Hon'ble the Secretary of State for the Colonies, has been pleased to appoint Mr. F. G. BOURNE to be Coroner, Singapore, with effect from the 20th September, 1920. [No. 9268/21.]

No. 292.—His Excellency the Governor has been pleased to appoint Mr. E. E. F. PRETTY to act as Second Assistant Secretary (B) with effect from the 21st February, 1922.

Mr. PRETTY reported his return from leave on the 20th February, 1922. [No. 8224/19.]

No. 293.—ORDINANCE NO. 119 (HOSPITALS BOARD).

THE following are the members of the Hospitals Board constituted under section 3 of Ordinance No. 119 (Hospitals Board) for the year 1922 :—

The Principal Civil Medical Officer (<i>Chairman</i>).	} <i>Ex-officio.</i>
„ Resident Councillor, Penang.	
„ Resident Councillor, Malacca.	
„ Treasurer, Straits Settlements.	
„ Chief Medical Officer, Penang.	
„ Chief Medical Officer, Malacca.	
Mr. TAN KHEAM HOCK.	} Appointed for the year 1922 by His Excellency the Governor.
Dr. E. A. ELDER.	
Mr. H. B. WARD.	
Mr. H. B. BAKER.	
Dr. P. S. HUNTER.	} Elected for the year 1922 by the Unofficial Members of the Legislative Council.
Dr. A. S. MCKERN.	

[No. 203/22.]

No. 294.—ORDINANCE NO. 99 (MEDICAL REGISTRATION).

THE following gentlemen have been nominated by the Malaya Branch of the British Medical Association, under section 3 of Ordinance No. 99 (Medical Registration) as amended by Ordinance No. 17 of 1921, as members of the Medical Council of the Straits Settlements and Federated Malay States :—

Dr. J. A. R. GLENNIE	} Straits Settlements.
Dr. J. M. FORSYTH	
Dr. MALCOLM WATSON	} Federated Malay States.
Dr. G. B. MCHUTCHISON	

[No. 1298/22.]

No. 295.—ORDINANCE NO. 115 (PETROLEUM REVENUE).

IT is hereby notified that in exercise of the powers conferred upon him by section 32 (1) of Ordinance No. 115 (Petroleum Revenue), His Excellency the Governor has been pleased to appoint Mr. F. C. DE SOUZA to be an Inspector under the said Ordinance for the Settlement of Singapore, *vice* Mr. F. N. DESKER. [No. 11344/21.]

No. 296.—ORDINANCE NO. 109 (PETROLEUM).

IT is hereby notified that in exercise of the powers conferred upon him by section 21 (1) of Ordinance No. 109 (Petroleum), His Excellency the Governor has been pleased to appoint Mr. F. C. DE SOUZA to be an Inspector under the said Ordinance for the Settlement of Singapore, *vice* Mr. F. N. DESKER. [No. 11344/21.]

No. 297.—THE COMMISSION OF THE PEACE FOR THE SETTLEMENT OF SINGAPORE.

WITH reference to Notification No. 36, published in the *Gazette* of 9th January, 1920, it is hereby notified that His Excellency the Governor has been pleased to add the name of Mr. FREDERICK GEORGE BOURNE to the Commission of the Peace for the Settlement of Singapore. [No. 9268/21.]

No. 298.—THE MACHINERY ORDINANCE, 1921.

IN exercise of the powers conferred by Rule 23 of the Machinery Ordinance No. 20 of 1921, His Excellency the Governor has been pleased to appoint Mr. W. J. TROWELL to be Chairman of the Board of Examiners and Eng. Lieutenant-Commander W. N. MASTERTON, R.D., R.N.R., and Messrs. J. D. B. KELLAR, W. MELLOR, G. HERON, H. SMITH, A. C. MACNAB and H. H. BROWN to be Examiners of Engineers and Engine Drivers under the said Ordinance, with effect from the 23rd January, 1922. [No. 3798/21.]

No. 299.—ORDINANCE NO. 96 (MINOR OFFENCES).

THE undermentioned place is appointed a public pound by direction of His Excellency the Governor, and the Inspector in charge of the Infirmary for Animals (Municipal), Kampong Java Road, is likewise appointed pound-keeper under section 34 of Ordinance No. 96 (Minor Offences).

SINGAPORE.

Prevention of Cruelty to Animals, Infirmary for Animals.

[No. 64/22.]

No. 300.—ORDINANCE NO. 15 (INVENTIONS).

IT is hereby notified that, in accordance with the provisions of section 12 of Ordinance No. 15 (Inventions), the Governor in Council has, under the Public Seal of the Colony, granted to Messrs. ROA-LIMITED, of 9-11, Fenchurch Avenue, London, E. C., 3, England, their heirs, executors, administrators and assigns, the sole and exclusive privilege of making, selling and using, and authorising others so to do, an invention for "Improvements in or relating to apparatus for the treatment of Latex" for the term of fourteen years from the 9th day of January, 1922. [No. 10592/21.]

No. 301.—ORDINANCE NO. 15 (INVENTIONS).

IT is hereby notified that, in accordance with the provisions of section 12 of Ordinance No. 15 (Inventions), the Governor in Council has, under the Public Seal of the Colony, granted to GEORGE

STOTHARD of Malakoff Estate, Province Wellesley, in the Colony of the Straits Settlements, his heirs, executors, administrators and assigns, the sole and exclusive privilege of making, selling and using, and authorising others so to do, an invention for "Improvements in the method of and apparatus for collecting latex from rubber trees and other products extracted in a similar manner" for the term of fourteen years from the 21st January, 1922. [No. 10563/21.]

No. 302.—ORDINANCE NO. 116 (SOCIETIES) —AS AMENDED BY THE STATUTE LAWS (REVISED EDITION) OPERATION ORDINANCE, 1921.

ORDER BY THE COLONIAL SECRETARY UNDER SECTION 4 (1).

WHEREAS by section 4 (1) of Ordinance No. 116 (Societies), as amended by the Statute Laws (Revised Edition) Operation Ordinance, 1921, it is enacted that the Colonial Secretary may order that any society be exempted, on payment of the prescribed fee, from registration under the said Ordinance:

It is hereby ordered by the Colonial Secretary that the following Society be exempted from registration as aforesaid:—

"Indian Catholic Club," Singapore.

F. S. JAMES,
Colonial Secretary,
Straits Settlements.

SINGAPORE, 7th February, 1922. [No. 793/22.]

This Notification is published in substitution for Notification No. 256 in the *Gazette* of 17th February. Notification No. 256 is hereby cancelled.

No. 303.—ORDINANCE NO. 116 (SOCIETIES).

ORDER BY THE COLONIAL SECRETARY UNDER SECTION 4 (1) OF ORDINANCE NO. 116 (SOCIETIES) AS AMENDED BY THE STATUTE LAWS (REVISED EDITION) OPERATION ORDINANCE, 1921.

WHEREAS by section 4 (1) of Ordinance No. 116 (Societies), as amended by the Statute Laws (Revised Edition) Operation Ordinance, 1921, it is enacted that the Colonial Secretary may order that any society be exempted, on payment of the prescribed fee, from registration under the said Ordinance:

It is hereby ordered by the Colonial Secretary that the following Society be exempted from registration as aforesaid:—

"Christian Science Society of Singapore," Singapore.

F. S. JAMES,
Colonial Secretary, S. S.

SINGAPORE, 16th February, 1922. [No. 1309/22.]

No. 304.—ORDINANCE NO. 116 (SOCIETIES).

IT is hereby notified that the "United Improvement Association," Singapore, has been duly registered in the Settlement of Singapore, under section 5 of Ordinance No. 116 (Societies), as amended by the Statute Laws (Revised Edition) Operation Ordinance, 1921, in accordance with an Order by the Colonial Secretary, dated 15th February, 1922.

SINGAPORE, 21st February, 1922.

R. INGHAM,
Assistant Registrar of Societies.

No. 305.—ORDINANCE NO. 116 (SOCIETIES).

IT is hereby notified that the "Sing Ka Po Hung Phi Siong Mu Kong So," Singapore, has been duly registered in the Settlement of Singapore, under section 5 of Ordinance No. 116 (Societies), as amended by the Statute Laws (Revised Edition) Operation Ordinance, 1921, in accordance with an Order by the Colonial Secretary, dated 6th February, 1922.

SINGAPORE, 23rd February, 1922.

R. INGHAM,
Assistant Registrar of Societies.

No. 306.—ORDINANCE NO. 95 (AUCTIONEERS LICENCES).

IT is hereby notified that a Licence under Ordinance No. 95 (Auctioneers Licences) for the year 1922, has been granted to the undermentioned person in the Settlement of Penang:—

Name.	Nature of Licence granted.	Place of business.
C. G. Boutcher	Appraiser's Licence	22-A, Beach Street.

[No. 10325/21.]

No. 307.—ORDINANCE NO. 24 (HOLIDAYS).

IT is hereby notified that under the powers conferred upon him by Ordinance No. 24, section 8 (Holidays), His Excellency the Governor hereby notifies that in addition to the list of Holidays during the year 1922, published in *Gazette* Notification No. 2015 of 1921, the following days shall be regarded as Public Holidays in the Colony:—

Friday, 31st March
Saturday, 1st April.

[No. 10371/21.]

No. 308.—STRAITS SETTLEMENTS GOVERNMENT, WAR SERVICE LAND GRANTS.

I.—(1) Arrangements have been made between the Government of the Straits Settlements and the Government of the Federated Malay States by which grants of land in the Federated Malay States (together with assistance by way of loans if necessary for the development of the land granted) may be made in consideration of War Service to approved applicants resident in Malaya who are British subjects and who left the Colony of the Straits Settlements to serve in the late war, subject to the following terms and conditions.

(2) As the area of land available for allotment under the scheme is limited, especially in the three Western States, it is not to be expected that applicants will in all cases be allotted land in the district or State for which they may have applied, but Government will endeavour as far as may be to meet the wishes of the applicants in this matter.

(3) Further, it must be understood that Government cannot accept responsibility or give any guarantee as to the suitability or otherwise of the land allotted to an applicant for agriculture generally or for the particular form of agriculture which the applicant has in view though officers of the Land and Survey Departments will be requested to give applicants such information as they possess regarding these points.

(4) The approval of applications will rest with a Committee consisting of the Colonial Secretary, the Financial Adviser and the Collector of Land Revenue, Singapore. The Committee will have full discretion in dealing with all applications, may refuse any application without assigning reasons and its decision on all questions that may arise will be final.

(5) The Committee may in its discretion authorise the grant of land without a loan for its development if satisfied that the applicant has ample means at his disposal for that purpose, or may in cases in which the applicant already has land in his name which he desires to develop authorise a loan without a grant of land.

(6) In no case will the loan granted be at a higher rate than \$250 an acre and applications for a larger loan on the ground that this amount is insufficient to bring the land to a profit-bearing stage will not be entertained. The loans are intended to assist the applicant in developing his land but not to provide the whole cost of doing this and applicants must therefore be prepared to put some money into the land themselves in addition to the amount lent by Government.

II.—LAND GRANTS.—

(1) The maximum area granted to any individual under the scheme will be 100 acres and the Committee will have full discretion as to the area to be allotted in each case having regard to the relative advantages and accessibility of the land and the claims of the applicant.

(2) The land allotted will be held by grant under the Land Enactment, Federated Malay States, subject to a special condition that not less than one-quarter of the area granted shall be brought into cultivation in the first year, not less than one-half in the first two years, three-quarters in the first three years and the whole with the exception of any areas necessary to be reserved for the effectual management of the property within four years from the date upon which permission is given to occupy the land. In the case of contiguous blocks allotted under the scheme, the cultivation condition may, with the sanction in writing of the British Resident and the approval of the Committee be held to apply to two more holdings as if they were held under one title.

(3) The quit rent will be at the rate of ten cents an acre or part of an acre per annum for the first ten years (provided the land continues to be held by the original grantee or his heirs) and thereafter at the rate prevailing in the district at the date of the grant.

(4) No premium will be charged and fees for survey and preparation of title will be remitted. Grants of land under the scheme may be made either to individual approved applicants or to private companies (or syndicates) of approved membership but in the latter case the following provisions must be complied with, viz.:

- (i) The private company or syndicate must be composed exclusively of persons eligible for the benefits of this scheme as set forth below (under IV).

- (ii) The Government will retain the right to resume the share of a grantee who ceases to exercise his rights in the land and may allot such share to any other person eligible for the benefits of this scheme.

A grantee who ceases to reside in British Malaya within 10 years from the date of the grant unless for reasons notified to and approved as adequate by the Committee shall be deemed to have ceased to exercise his rights in the land.

- (iii) The Articles of Association of any syndicate or private company to which a grant of land is to be made under this scheme must be submitted to and approved by the Committee and the British Resident before registration, and the Committee and the British Resident may insert therein any article which may appear to them necessary either to secure that the benefits of the scheme shall continue to accrue only to persons eligible thereto or generally in the public interest.

(5) Cash grants in lieu of land will not be made, but any approved applicant is at liberty to sell his land. The purchaser will be required to pay the ordinary rent. The value of the land will consequently be the premium which would have been charged if the applicant had not been an Ex-Service man.

III.—LOANS.—

(1) Loans will be made to persons admitted to the benefits of the scheme up to a maximum of \$250 for each acre granted and will ordinarily be issued in annual instalments of one-fifth or half-yearly instalments of one-tenth of the total amount. In no case will more than \$10,000 be advanced in the course of the first two years without the special sanction of the Colonial Government.

(2) The loans will be a first charge on the land and a charge for the whole amount must be executed in favour of the Colonial Government on issue of the title. If permission to occupy the land in advance of the issue of title is given an agreement to execute such a charge forthwith on issue of the title must be given.

(3) The loans will bear interest at the rate of 6 per cent per annum and the interest for each year will be payable on the first day of January of the year following.

(4) The terms of repayment in the case of a loan of \$25,000 will be as follows:—

	\$
In the 8th year on or before 1st September ...	1,000
In the 9th year on or before 1st September ...	4,000
In the 10th year on or before 1st September ...	5,000
In the 11th year on or before 1st September ...	7,000
In the 12th year on or before 1st September ...	8,000

In the case of loans of a less amount the terms of repayment will be similar; the amounts to be repaid in each year bearing the same proportion to the total as above. For the purpose of reckoning the due dates of repayment the year in which the first instalment is paid shall be taken to be the first year of the loan provided that if the first instalment is paid in any year later than the 1st September then the following year shall be taken to be the first year. The whole or any part of the loan may be repaid at any time before due date.

(5) As these loans are made for the purpose of the development of the land charged, the Colonial Government may withhold any instalment if it is not satisfied that the money already advanced has been duly expended on the land or is not satisfied that suitable arrangements have been made for the care of the property. Before any instalment (after the first) is paid, the Colonial Government may require a statement of accounts to be furnished.

(6) The Colonial Government shall have the right to foreclose in any of the following events:—

- (a) If the interest or any instalment of the principal shall remain unpaid for one month after due date.
- (b) If the chargor (or person under agreement to charge) dies leaving no known heirs.
- (c) If the chargor has been absent from the Colony or the Federated Malay States or a Malay State under British protection for a period of more than eight months without adequate reason shown

to the satisfaction of Government and without having obtained the sanction of the Committee to arrangements made for the management and care of the property.

- (d) If at any time the Committee is satisfied after enquiry that the money lent has not been expended on the land or that owing to neglect the land has ceased to be adequate security for repayment of the loan.

IV.—QUALIFICATIONS AND CLASSIFICATION OF APPLICANTS.—

(1) Applications will only be entertained from persons possessing the following qualifications, viz. that he (or she)

- (a) is a British subject;
- (b) served in a theatre of war as defined in Appendix A to Army Order 301 of 1919 (*Straits Settlements Gazette* Notification 1698 of 7th November, 1919) as a member of His Majesty's Forces or if a woman as a member of a women formation enrolled under direct contract of service for service with His Majesty's Forces;
- (c) had employment of a permanent nature in the Colony at the time of the outbreak of war. (This is not intended to exclude applicants temporarily absent from the Colony at that time provided there had been no determination of employment and the applicant was intending to return to the Colony);
- (d) has at the date of application permanent employment in the Colony or elsewhere in British Malaya (*i.e.* in the Federated Malay States or in one of the unfederated States in the Peninsula under British protection);
- (e) produces a certificate from a qualified Medical Officer of Government that continued residence in Malaya is not likely to prove injurious to his (or her) health.

(2) Applicants who possess all these qualifications will be arranged in classes as follows, preference being given in dealing with applications to those placed in Class A over those placed in Class B and so on.

Class A will consist of those who were commissioned or enrolled in His Majesty's Forces (or in the case women in a women formation as specified above) within six months after the 4th August, 1914, and who satisfy the Committee that in order to join His Majesty's Forces they gave up their employment without any assurance of re-employment or that they otherwise incurred substantial pecuniary loss by joining His Majesty's Forces.

Class B include all others who were actually commissioned or enrolled within six months after the 4th August, 1914.

Classes C and D will correspond to Classes A and B and include those who were commissioned or enrolled prior to 1st January, 1917, although not within six months of the outbreak of war.

V.—METHOD OF APPLICATION.—

(1) All applications for admission to the benefits of the scheme must be on a printed form as in Schedule A and must be addressed in triplicate to the Colonial Secretary, Singapore. The applicant should mention in which State he desires to have the land allotted to him. If the applicant is prepared to accept land in either of two or more States additional copies should be sent accordingly but the order of preference should be stated.

The particulars entered in the form should be as complete as possible in order to save unnecessary correspondence but statements as to the circumstances under which the applicant would be entitled to preferential classification under clause (iv) (2) above should be made the subject of a separate communication which may be sent, if desired, under confidential cover.

(2) Applications will be considered by the Committee at the earliest possible date after they are received and except on special grounds no application will be received after the 30th June, 1922.

SCHEDULE A.

LETTER OF REQUEST FOR ADMISSION TO THE BENEFITS OF THE WAR SERVICE LAND SCHEME, AS APPROVED BY THE COLONIAL GOVERNMENT.

I beg to most request that my name may be noted as an applicant for a grant of land under the above-mentioned scheme and for a loan for the development of any land that may be granted me.

I declare that the particulars given below are true in every respect and I enclose in original a medical certificate from Dr. a qualified Medical Officer in the Government Service, certifying that continued residence in Malaya is not likely to prove injurious to my health.

(Signed).....

Date.....

1. Full name and rank of applicant
2. Present address
3. Nature of employment
4. Salary*
5. Date of leaving the Colony of the Straits Settlements prior to joining His Majesty's Forces }
6. Date of receiving commission or enrolment in His Majesty's Forces }
7. Regiment
8. Particulars of service during the war
9. Date of discharge or demobilisation }
10. Ground of discharge.
11. Date of arrival in Malaya after discharge or demobilisation }
12. Place and nature of employment in the Colony before joining His Majesty's Forces and date of determination of such employment }
13. Salary at the date*
14. Total length of residence in Malaya }
15. State and district in which land is desired. (If prepared to accept land in either of two or more States mention them in order of preference) }
16. If a loan is also sought and if so to what amount }
17. Private means (if any) available for development of land apart from salary* }
18. If the applicant already holds land in Malaya either in his own name or jointly give full particulars of locality, cultivation, total area, area under cultivation, date of grant, and date of transfer to applicant }
19. Names of two persons in Malaya to whom reference can be made }
20. If the applicant proposes to join in a syndicate or private company of persons qualified under the scheme, give the names and addresses of the proposed members }

* Under separate confidential cover, if desired,

No. 309.—NOTICE UNDER SECTION 3 OF ORDINANCE NO. 28 OF 1920.

NOTICE is hereby given that the piece of land situate in the Settlement of Malacca and District of Kampong Kuli, Malacca Town, and containing 832 square feet or thereabouts, which piece of land is more particularly described in the Schedule hereto, is likely to be needed for a public purpose, viz. for the purpose of a back-lane for Block 3, Malacca Town, and that a plan of the said land may be inspected at the Office of the Collector of Land Revenue at Malacca, any day, except Sunday, between the hours of 10 A.M. and 4 P.M., Saturday 12-30 P.M.

This Notice is given under Section 3 of Ordinance No. 28 of 1920 to all whom it may concern.

Gazette Notification No. 109 of 1922 is hereby cancelled.

The Schedule above referred to.

All that piece of land situate at Kampong Kuli containing an area of 832 square feet and known as Municipal No. 20.

Dated the 17th of February, 1922. [No. 295/22.]

F. J. MORTEN,
Collector of Land Revenue.

ERRATUM.

No. 310.—WITH reference to Notification No. 205, published in the *Gazette* of the 9th February, 1922, for the word "Kampong" in line 18 read "Kandang", and for the words "iron bridge" in line 19 read "Sir Arthur's Bridge". [No. 300/22.]

No. 311.—THE following tender is accepted:—

Completion of the Cross Street Tenements, Block A (with the exception of sanitary fittings)—TEO YAM	...	...	...	...	\$147,000
					[No. 9939/21.]

No. 312.—NOTICE OF MEETING OF THE BOARD OF LICENSING JUSTICES, MALACCA.

THE meeting of the Licensing Justices for the Second Quarter, 1922, commencing on the 1st April, 1922, will be held in the Supreme Court, Malacca, at 10 A.M. on Saturday, the 25th March, 1922.

Applicants for transfers, renewals, removals, or new licences, and persons objecting to such applications, must appear in person or by their duly accredited representatives.

All applications must reach the Secretary of the Board of Licensing Justices, at the office of the Government Monopolies Department, at least three weeks prior to the date fixed for the meeting and contain the information required by Rule 8 (2) of the Rules made under Ordinance No. 118 (Liquors Revenue).

Applications cannot be considered by the Board unless received in time for publication and for full inquiry to be made.

Objections to the granting of any applications should be addressed to the Secretary or the Chief Police Officer, Malacca, with reasons for such objections, at least ten days before the date of the meeting.

MALACCA, 20th February, 1922. [No. 327/22.]

G. R. SYKES,
Secretary, Board of Licensing Justices.

No. 313.—PROCLAMATION.—SUPREME COURT OF THE STRAITS SETTLEMENTS. SETTLEMENT OF PENANG.

BY virtue of a Precept to me directed, I hereby proclaim and give notice that a Session of Assize will be holden before the said Court, at the Court House, in Penang, on Tuesday, the 14th day of March, A. D. 1922, at eleven o'clock in the forenoon.

And I hereby give notice to all persons bound to prosecute and give evidence at the said Session of Assize or in any way concerned therein, that they are to attend at the time and place above mentioned, and not to depart without leave of the Court.

And I hereby give notice to all Justices of the Peace, Coroners, and Peace Officers of Penang, and the places subordinate thereto, that they be then and there in their own proper persons, with their Rolls, Records, Indictments, and other Remembrances to do those things which to their offices in that behalf appertain to be done.

Dated at Penang, this 15th day of February, 1922, in the Twelfth year of the Reign of His Majesty King GEORGE the Fifth.

H. G. SARWAR,
Sheriff of Penang.

No. 314.—THE FOLLOWING ACCOUNT, FOR THE MONTH OF JANUARY, 1922, HAS BEEN FORWARDED BY THE MANAGERS OF THE UNDERMENTIONED BANKS, DULY CERTIFIED BY THEM, FOR PUBLICATION IN THE *Gazette*:—

Name of Bank.	Average Amount of Bank Notes in Circulation for the Month of January, 1922.	Specie and Securities in Reserve.
SINGAPORE.		
Chartered Bank of India, Australia and China	\$ 46,930	\$ *
Hongkong and Shanghai Banking Corporation	35,484	†
PENANG.		
Chartered Bank of India, Australia and China	42,135	*
Hongkong and Shanghai Banking Corporation	25,024	†
Total ...	149,573	...

* As per Her Majesty's Order in Council of 12th December, 1894, and Government Notifications No. 495 of the 29th August, 1895, and No. 693 of the 22nd September, 1898.

The following Securities are held in London by the Crown Agents as cover for the Note circulation of the Chartered Bank in Hongkong and the Straits Settlements:—

Transvaal 3%	£
‡ Bombay Improvement Trust Sterling 4% Debentures	160,000
Queensland 3%	50,000
Belgian 3% fcs. 625,000/-	30,000
Prussian 3% mks. 500,000/-	25,000
New Zealand 3%	25,000
India 2½%	10,000
	25,000
	£325,000

† The following Securities are held in London by the Crown Agents as cover for the Note circulation of the Hongkong Banking Corporation in Hongkong and the Straits Settlements:—

Consols	£
Canada 3%	114,000
Cape 3½%	10,000
Natal 3½%	15,000
W. Australia 4%	10,000
Greek Guaranteed 2½% Debs.	25,000
	75,000
	£249,000

Indian 3½% Loan Notes	Rs.
Bombay Improvement Trust Loan of 1899 4% Debentures	875,000
	1,500,000

Rs. 2,375,000

[No. 914/22.]

† Vide C. A. 7394/12.

Distribution of Cash Balances at the end of October, 1921.

IN TREASURIES:—				\$	c.	Brought forward ...				\$	c.
Singapore	...	...	...	1,804,859	48	Alor Gajah	...	...	...	6,362	11
Labuan	...	...	...	14,449	20	Jasin	...	...	...	2,640	18
Christmas Island	...	...	...	1,545	36	IN TREASURIES—Continued.					
Penang	...	...	...	552,559	43	Singapore	...	...	...	10,507,789	43
Dindings	...	...	...	3,244	56	Penang	...	...	...	2,721,788	78
Balik Pulau	...	...	...	1,822	10	Malacca	...	...	...	959,683	17
Butterworth	...	...	...	3,730	04	IN BANKS:—					
Bukit Mertajam	...	...	...	4,111	30	Crown Agents	...	...	...	31,701	54
Nibong Tebal	...	...	...	4,909	78	CROWN AGENTS					
Malacca	...	...	...	369	68	Total ...					
Carried forward ...				2,391,600	93	16,621,566 14					

Statement of Surplus and Deficit at the end of October, 1921.

1921.				\$	c.	1921.				\$	c.
October 31st.	Expenditure for October	...	...	2,024,017	81	October 1st.	Balance brought forward	...	...	50,470,549	54
"	Balance	...	...	51,464,115	23	" 31st.	Revenue for October	...	...	3,017,583	50
Total ...				53,488,133	04	Total ...				53,488,133	04

Statement of Assets and Liabilities on the 31st October, 1921.

Liabilities.				Assets.							
				\$	c.						
Deposits:—				\$	c.	Indian Agency Account	...	...	...	504,293	48
Court	1,712,084	84	Investments:—					
Bankruptcy	884,039	09	Colony	...	...	(a) 17,693,718	31	
Insurance and Depreciation Fund	443,719	90	Bankruptcy	...	...	86,946	00	
Destitute Seamen's Relief Fund	413,766	53	Insurance and Depreciation Fund	...	...	70,000	00	
Gold Standard Reserve Fund	6,469,253	89	Destitute Seamen's Relief Fund	...	...	222,974	39	
Police Reward Fund	38,262	16	Police Reward Fund	...	...	27,117	39	
Miscellaneous	7,029,204	84	Other Investments	...	...	2,419,562	63	
				16,990,331 25		20,820,318 72					
Suspense:—						Advances	...	...	...	1,205,673	35
Interest Currency Commissioners	1,581,700	76	Imprests	...	...	...	199,046	82
Coin for Reminting and Subsidiary Silver Coin	2,283,284	04	Suspense	...	...	...	(b) 34,966,345	18
				3,864,984 80		Loans:—					
Drafts and Remittances	53,592	40	Municipalities	...	...	...	5,321,395	00
Federated Malay States Foodstuffs Account	10,455,516	87	Kelantan Government	...	...	...	270,000	00
Johore do.	1,436,290	35	Singapore Harbour Board	...	...	...	3,441,992	19
				11,891,807 22		Penang Harbour Board	...	...	...	612,642	83
Excess of Assets over Liabilities				51,464,115 23		Ho Hong Steamship Co.	...	...	...	300,000	00
Total ...				84,264,830 90		Cash in Transit					
						Cash					
						Total ...					
						84,264,830 90					

(a) Includes:—
 Fixed Deposits ... 12,348,000 00
 Crown Agents on deposit or on short loan ... 2,987,764 00
 (b) Suspense Account Foodstuffs ... 34,943,050 33

A. M. POUNTNEY,
Treasurer, S.S.

LOAN ACCOUNT

Statement of Assets and Liabilities on the 31st October, 1921.

LIABILITIES.		ASSETS.	
	\$ c.		\$ c.
LOAN RAISED IN 1907 :—		SINGAPORE HARBOUR BOARD :—	
3½% S. S. Inscribed Stock (£4,163,352)	35,685,874 29	Item 1. Payment of Award and Costs under the Tanjong Pagar Dock Ordinance, 1905	28,483,954 45
LOAN RAISED IN 1910 :—		.. 2. Redemption of Outstanding Debentures of the Tanjong Pagar Dock Board	1,300,000 00
3½% S. S. Inscribed Stock (£2,750,000)	23,571,428 57	.. 3. Tanjong Pagar Construction Works :—	
		(1) Main Wharf, Lagoon Dock and Graving Dock, including John Aird's claim of £325,000	17,936,571 43
		PENANG HARBOUR BOARD :—	
		Items 1 and 3, Prai Dock*—Purchase of and Improvements to and Reconstruction of Wharves	460,895 18
		Item 6. Penang Pier Extension and General Harbour Improvements and Repayment of \$600,000 (£70,000) borrowed from the Federated Malay States on account of Penang Pier	1,633,079 32
		.. 4. SINGAPORE HARBOUR WORKS	320,137 11
		MUNICIPALITIES :—	
		Item 5. Singapore Municipal Water Works	4,484,460 00
		.. 7. Penang Municipal Loan—Improvements of Water Supply and Other Works	1,250,000 00
		LOAN EXPENSES :—	
		Discount on Issue Price 1% (1907 Loan)	428,571 43
		Do. 4½% (1910 ..)	1,060,714 29
		Underwriting Commission 1% (1907 ..)	428,571 43
		Do. (1910 ..)	235,714 29
		Brokers for arranging underwriting ½% (1907 Loan)	107,142 86
		Do. (1910 ..)	58,928 57
		Crown Agents' Commission at ½% (1907 ..)	214,285 71
		Do. (1910 ..)	117,857 14
		Discount to Bond-holders (1907 Loan)	211,704 37
		Do. Stock-holders (1910 ..)	25,360 68
		Composition Stamp Duty (1907 ..)	223,039 29
		Do. (1910 ..)	147,321 43
		Stamps, Telegrams, etc. (1907 ..)	25,168 13
		Do. (1910 ..)	7,412 14
		Loss on Exchange	20,042 68
			3,311,834 44
		Less interest received	1,581,789 07
			1,730,045 37
		Cost of conversion (190 Loan) £193,452	1,658,160 00
			3,388,205 37
			59,257,302 86
	59,257,302 86		59,257,302 86

*Prai River Dock has been sold to and partly paid for by the F. M. S. Government.

No. 316.—SETTLEMENT OF SINGAPORE.—MORTALITY FOR THE MONTH ENDING 31ST JANUARY, 1922.

	DEATHS FROM																				AGES AT DEATH.										NATIONALITIES.																									
	Convulsions.	Bronchitis.	Malarial Fever.	Typhoid Fever.	Fever not specified.	Dysentery.	Diarrhoea.	Bubonic Plague.	Small-Pox.	Beri-beri.	Heart.	Phthisis.	Head.	Injuries.	Debility and Age.	Anæmia.	Pneumonia.	Bright's Disease.	Dropsy.	Drowning.	Hanging.	Syphilis.	Inanition.	Tetanus.	Child-birth.	Peritonitis.	Gastritis.	Enteritis.	Rheumatism.	Cirrhosis of Liver.	Diabetes Mellitus.	Meningitis (Cerebro-Spinal).	Influenza.	Other Causes.	Unknown.	TOTAL.	Unknown.	Under 3 months.	3 months and under 1 year.	1 year to 5 years.	5 to 10 years.	10 to 20 years.	20 to 25 years.	25 to 35 years.	35 to 45 years.	45 to 55 years.	55 to 75 years.	Above 75 years.	TOTAL.	Europeans.	Eurasians.	Chinese.	Malays.	Indians.	Other Nations.	Unknown.
Male ...	39	27	92	3	49	60	11	4	15	87	9	118	3	14	47	1	73	7	...	4	10	11	...	7	...	9	...	3	10	113	...	826	1	84	51	49	14	31	62	175	158	112	83	6	826	4	3	626	99	89	5	...	826	
Female	39	27	13	...	33	5	8	...	4	10	6	20	1	131	2	32	5	...	3	2	...	11	...	1	...	5	49	...	308	2	66	50	41	8	15	14	36	19	30	21	6	308	...	8	217	62	16	5	...	308				
Total ...	78	54	105	3	82	65	19	4	19	97	15	138	4	15	78	3	105	12	...	7	10	2	11	...	18	...	9	1	3	15	162	...	1,134	3	150	101	90	22	46	76	211	177	142	104	12	1,134	4	11	843	161	105	10	...	1,134

Ratio per mille of population 30·39.

SINGAPORE, 23rd February, 1922.

A. L. HOOPS,
Registrar of Births and Deaths.

No. 317.—SETTLEMENT OF SINGAPORE.—MORTALITY FOR THE WEEK ENDING 11TH FEBRUARY, 1922.

	DEATHS FROM																	AGES AT DEATH.										NATIONALITIES.																												
	Convulsions.	Bronchitis.	Malarial Fever.	Typhoid Fever.	Fever not specified.	Dysentery.	Diarrhoea.	Bubonic Plague.	Small-Pox.	Beri-beri.	Heart.	Phthisis.	Head.	Injuries.	Debility and Age.	Anæmia.	Pneumonia.	Bright's Disease.	Dropsy.	Drowning.	Hanging.	Syphilis.	Inanition.	Tetanus.	Child-birth.	Peritonitis.	Gastritis.	Enteritis.	Rheumatism.	Cirrhosis of Liver.	Diabetes Mellitus.	Meningitis (Cerebro-Spinal).	Influenza.	Other Causes.	Unknown.	TOTAL.	Unknown.	Under 3 months.	3 months and under 1 year.	1 year to 5 years.	5 to 10 years.	10 to 20 years.	20 to 25 years.	25 to 35 years.	35 to 45 years.	45 to 55 years.	55 to 75 years.	Above 75 years.	TOTAL.	Europeans.	Eurasians.	Chinese.	Malays.	Indians.	Other Nations.	Unknown.
Male ...	10	3	15	...	13	10	1	1	...	16	5	30	...	2	4	...	12	3	3	1	...	1	...	1	...	5	16	...	152	2	17	14	6	1	5	7	30	29	20	21	...	152	1	...	126	15	10	152	
Female	9	2	9	...	7	6	4	...	3	1	...	7	1	...	8	...	7	1	...	1	3	2	4	...	75	...	16	8	17	9	4	1	8	4	3	4	1	75	1	2	51	17	4	75	
Total ...	19	5	24	...	20	16	5	1	3	17	5	37	1	2	12	...	19	3	3	1	1	1	4	...	1	...	7	20	...	227	2	33	22	23	10	9	8	38	33	23	25	1	227	2	2	177	32	14	227	

Ratio per mille of population 26.94.

SINGAPORE, 23rd February, 1922.

A. L. HOOPS,
Registrar of Births and Deaths

QUARANTINE.

No. 318.—ORDINANCE NO. 157 (QUARANTINE AND PREVENTION OF DISEASE).

PLAGUE.—Information having been received that a dangerous infectious or contagious disease, namely, plague, exists in a sporadic state at Bombay, it is hereby declared by His Excellency the Governor, in exercise of the powers conferred by section 48 of Ordinance No. 157 (Quarantine and Prevention of Disease), that the port of Bombay is a suspected place for the purposes of the said Ordinance. [No. 4170/21.]

No. 319.—ORDINANCE NO. 157 (QUARANTINE AND PREVENTION OF DISEASE).

CHOLERA.—Information having been received that a dangerous infectious or contagious disease, namely, cholera, exists in a sporadic state at Saigon, it is hereby declared by His Excellency the Governor, in exercise of the powers conferred by section 48 of Ordinance No. 157 (Quarantine and Prevention of Disease), that the port of Saigon is a suspected place for the purposes of the said Ordinance. [No. 4885/21.]

No. 320.—STATEMENT OF QUARANTINE NOTIFICATIONS IN FORCE ON 24TH FEBRUARY, 1922.

Alphabetical list of Infected (signal X.G.Q.) and Suspected (signal F.P.B.) Ports.

(Ordinance No. 157 (Quarantine and Prevention of Disease), section 48, and Quarantine Rules 8 and 21 (I).)

Port notified.	Signal (necessary) in addition to Quarantine flag.	Disease.	Number and date of Notification or authority.
Batavia	F.P.B.	Cerebro-Spinal Meningitis ...	1943 of 29th October, 1920.
Bombay	F.P.B.	Plague	318 of 24th February, 1922.
Calcutta	X.G.Q.	Cholera	21 of 3rd January, 1919.
Formosa	X.G.Q.	Cerebro-Spinal Meningitis ...	269 of 17th February, 1922.
Madras	X.G.Q.	Small-pox	118 of 20th January, 1922.
Manila	F.P.B.	Cholera	119 of 20th January, 1922.
Padang	F.P.B.	Influenza	162 of 27th January, 1922.
Rangoon	X.G.Q.	Plague	270 of 17th February, 1922.
Saigon	F.P.B.	Cholera	319 of 24th February, 1922.
Samarang	F.P.B.	Plague	108 of 16th January, 1920.
Shanghai	F.P.B.	Small-pox	161 of 27th January, 1922.
Sourabaya	F.P.B.	Plague	570 of 26th March, 1920.
Tanjong Balei, Karimon	X.G.Q.	Plague	283 of 21st February, 1922.
Vladivostock	F.P.B.	Plague	1448 of 9th September, 1921.
NOTE.—All ships with more than 25 Chinese or Indian coolie immigrants or pilgrims will be considered suspected.	K.Q.A.	—	Quarantine Rule 5 (b) (4).

No. 321.—SCHEDULE of Orders in force on the 24th February, under the Quarantine Rules 1908, and the Diseased Cattle (Prevention of Export) Ordinance 1894, relating to the importation, exportation and moving of animals other than dogs.

Orders under Rule 69 (ii) regarding the importation of cattle from places outside the Colony:—

Disease.	From	To	Extent of Order.	No. and date of Notification.
Rinderpest ...	Siamese Province of Nakon Sritamarat.	Colony ...	Prohibition	1401 of 5th December, 1910.

Orders relating to animals other than cattle:—

Nature of Order.	No. and date of Notification.
No animals shall be imported into the Settlement of Penang from Burma, on account of Rabies	306 of 14th March, 1913.

No. 322.—SCHEDULE of Orders in force on the 24th February, 1922, under Ordinance No. 157 (Quarantine and Prevention of Disease) and the Quarantine Rules 1915:—

I.—Order under Rule 42 (1) regarding the movements of animals into, out of or within infected areas:—

Nature of Order.	Notification.
Prohibition of the removal of cattle from the area comprised within a radius of half a mile (Malacca Territory) from 23½ milestone at Pulau Sebang ...	33 of 6th January, 1922.

II.—Orders under Rule 42 (2) regarding the importation of animals:

A—from places outside the Colony:—

Disease.	Animals.	From	To	Extent of Order.	Notification.
.....	Cattle ...	Pangnga, Siam ...	Penang ...	Absolute prohibition ...	512 of 27th April, 1917.
Rinderpest	Cattle, sheep or goats ...	Kedah ...	Penang ...	Absolute prohibition ...	1761 of 1st October, 1920.
Do.	Cattle ...	Monthon Patani ...	Singapore ...	Absolute prohibition ...	2111 of 26th November, 1920.

B—from one part of the Colony to another:—

Disease.	Animals.	From	To	Extent of Order.	Notification.
Rinderpest ...	Cattle, sheep or goats ...	Malacca ...	Penang ...	Absolute prohibition ...	780 of 6th May, 1921.

III.—Orders under Rule 75 regarding dogs:—

Place from which importation is prohibited.	Extent of Order.	Notification.
Kuala Lumpur in the State of Selangor ...	Absolute prohibition ...	271 of 17th February, 1922.

IV.—Proclamations under Rule 83 regarding rabies:—

Disease.	Area proclaimed.	No. and date of Notification.
		Nil.

No. 323.—NOTICES UNDER ORDINANCE NO. 44 (BANKRUPTCY).

SUMMARY CASE.

FIRST MEETING AND PUBLIC EXAMINATION.

Debtor's Name—ARJAN SINGH.
Address—No. 5, De Souza Street, Singapore.
Description—Watchman.
Court—Supreme Court, Singapore.
Number—18 of 1922.
Date of First Meeting—8th March, 1922.
Hour—11 A.M.
Place—Office of the Official Assignee, Singapore.
Date of Public Examination—10th March, 1922.
Hour—11 A.M.
Place—Supreme Court, Singapore.
Date of Order (if any) for Summary Administration—17th February, 1922.

G. B. KELLAGHER,
 Assistant Official Assignee.

SINGAPORE, 20th February, 1922.

NOTICE OF DIVIDEND.

Debtor's Name—SOH ENG CHIANG.
Address—Winchester House, Singapore.
Description—Trader.
Court—Supreme Court, Singapore.
Number—156 of 1921.
Amount per Centum—2.75 per cent.
First or Final or otherwise—1st & final.
When payable—Any day (except Saturday) between the hours of 11 and 2.
Where payable—At the Offices of the Official Assignee.

C. J. SAUNDERS,
 Official Assignee.

SINGAPORE, 17th February, 1922.

SUMMARY CASE.

NOTICE OF INTENDED FIRST DIVIDEND.

Debtor's Name—WEE BAH CHEE.
Address—No. 69, Cantonment Road, Singapore.
Description—Clerk.
Court—Supreme Court, Singapore.
Number—30 of 1920.
Last Day for Receiving Proofs—18th March, 1922.
Name of Official Assignee—C. J. SAUNDERS.
Address—Bankruptcy Office, Singapore.

G. B. KELLAGHER,
Assistant Official Assignee.

SINGAPORE, 21st February, 1922.

RECEIVING ORDER.

Debtors' Name—Chop "OOI GIM HEANG CHAI."
Address—No. 393, Beach Street, Penang.
Description—Traders.
Court—Supreme Court, Penang.
Number of Matter—No. 76 of 1921.
Date of Order—13th February, 1922.
Date of Petition—14th December, 1921.
Act or Acts of Bankruptcy—Failure to comply with the terms of a Bankruptcy Notice served on them on 29th September, 1921.

H. G. SARWAR,
Registrar.

REGISTRY, SUPREME COURT,
 PENANG, 14th February, 1922.

ADJUDICATION.

Debtor's Name—OOI SWEE KHOON of Chop "OOI GIM HEANG CHAI."
Address—No. 393, Beach Street, Penang.
Description—Trader.
Court—Supreme Court, Penang.
Number of Matter—No. 76 of 1921.
Date of Order—13th February, 1922.
Date of Petition—14th December, 1921.

H. G. SARWAR,
Registrar.

REGISTRY, SUPREME COURT,
 PENANG, 14th February, 1922.

FIRST MEETING AND PUBLIC EXAMINATION.

Debtor's Name—LIM CHOON WAH.
Address—No. 50, Cecil Street, Penang.
Description—Cashier and Attorney to CHOONG LYE HOCK.
Court—Supreme Court, Penang.
Number—54 of 1921.
Date of First Meeting—25th February, 1922.
Hour—10-30 A.M.
Place—Bankruptcy Office, Penang.
Date of Public Examination—27th February, 1922.
Hour—10-30 A.M.
Place—Supreme Court, Penang.

H. C. BATHURST,
Assistant Official Assignee.

PENANG, 18th February, 1922.

FIRST MEETING AND PUBLIC EXAMINATION.

Debtor's Name—SIM AH SING.
Address—No. 15, Batu Lanchang Road, Penang.
Description—Building Contractor.
Court—Supreme Court, Penang.
Number—58 of 1921.
Date of First Meeting—27th February, 1922.

Hour—10 o'clock in the forenoon.
Place—Bankruptcy Office, Penang.
Date of Public Examination—27th February, 1922.
Hour—10-30 o'clock in the forenoon.
Place—Supreme Court, Penang.

H. C. BATHURST,
Assistant Official Assignee.

PENANG, 20th February, 1922.

(5) ORDER ON APPLICATION TO SANCTION COMPOSITION OR SCHEME.

(RULE 161 (2).)

Debtor's Name—CHEAH PEE TEEN.
Address—No. 230, Macalister Road, Penang.
Description—Cashier of Boustead & Co., Penang.
Court—Supreme Court, Penang.
Number—69 of 1921.
Date of Order—13th February, 1922.

Nature of Scheme or Composition sanctioned or Order made.—1. That a composition of \$50 per centum be paid to the debtor's unsecured creditors.

2. That all fees, charges, expenses, taxed costs and preferential claims be paid in full.
3. That such payment be guaranteed by K. V. A. L. RAMAN CHETTY.

H. G. SARWAR,
Registrar.

REGISTRY, SUPREME COURT,
 PENANG, 14th February, 1922.

(5) ORDER ON APPLICATION TO SANCTION COMPOSITION OR SCHEME.

(RULE 161 (2).)

Debtors' Name—BAN HONG BEE & Co.
Address—No. 149, Beach Street, Penang.
Description—Traders.
Court—Supreme Court, Penang.
Number—55 of 1921.

Date of Order—13th February, 1922.
Nature of Scheme or Composition sanctioned or Order made.—1. That a composition of \$35 per cent be paid to the creditors who have proved their claims within one month from the date hereof.

2. That payment of the composition be by 10 monthly instalments, such payment to be guaranteed by YEAP CHOR EE and KHOO CHENG SEONG.
3. That all preferential claims, fees and expenses of the Assistant Official Assignee and the petitioning creditors' taxed costs be paid in full.

H. G. SARWAR,
Registrar.

REGISTRY, SUPREME COURT,
 PENANG, 14th February, 1922.

NOTICE OF INTENDED COMPOSITION.

Debtor's Name—CHEAH PEE TEEN.
Address—No. 133, Kelawei Road, Penang.
Description—Clerk, Boustead & Co., Penang.
Court—Supreme Court, Penang.
Number—69 of 1921.
Last Day for Receiving Proofs—9th March, 1922.

Name of Official Assignee — HENRY CHARLES BATHURST.

Address—Bankruptcy Office, Penang.

H. C. BATHURST,
Assistant Official Assignee.

PENANG, 15th February, 1922.

NOTICE OF INTENDED DIVIDEND.

Debtor's Name—PHOONG PIN SEONG.

Address—No. 55, Siam Road, Penang.

Description—Clerk to Boustead & Co., Penang.

Court—Supreme Court, Penang.

Number—29 of 1917.

Last Day for Receiving Proofs—8th March, 1922.

Name of Official Assignee — HENRY CHARLES BATHURST.

Address—Bankruptcy Office, Penang.

H. C. BATHURST,
Assistant Official Assignee.

PENANG, 15th February, 1922.

NOTICE OF INTENDED 3RD AND FINAL
DIVIDEND.

Debtor's Name—WILBERT EMANUEL JAMBU.

Address—York Road, Penang.

Description — Plan Custodian, Survey Office,
Penang.

Court—District Court, Penang.

Number—Administration Order No. 2 of 1909.

Last Day for Receiving Proofs—On the 8th day of
March, 1922.

Name of Official Assignee — HENRY CHARLES
BATHURST.

Address—Bankruptcy Office, Penang.

H. C. BATHURST,
Assistant Official Assignee.

PENANG, 15th February, 1922.

(9) ORDERS MADE ON APPLICATION FOR
DISCHARGE.

(RULE 200)

Debtor's Name—W. H. JAMBU.

Address—No. 62, Cantonment Road, Penang.

Description—Clerk.

Court—Supreme Court, Penang.

Number—14 of 1921.

Date of Order—13th February, 1922.

Nature of Order made—Discharge be suspended
for seven days from date of Order and that
he be discharged as from 20th February, 1922.

H. G. SARWAR,
Registrar.

REGISTRY, SUPREME COURT,
PENANG, 14th February, 1922.

No. 324.—THE RENT RESTRICTION ORDINANCE, 1921.

THE Board has authorised the applicants, whose names appear in column two of the following table, to receive and to recover in respect of each of the dwelling-houses mentioned in column three the rents entered in column six, as from the date given in column seven :—

No.	Applicants.	Houses.	Monthly rent.			
			31st Dec., 1915.	1st Aug., 1917.	Ordered	As from.
Singapore.			\$ c.	\$ c.	\$ c.	
4640	A. Sheik Dawoodoo, 366, Victoria Street	Victoria Street 366, Upper floor	26 00	26 00	33 00	—
4641	Dorasamy Pillay, 166, Selegie Road	Selegie Road 166, Upper floor, rooms Nos. 1 & 2	—	8 00	8 00 each.	—
4650	Cheong Ah Yee, 64, Pagoda Street, 1st floor	Pagoda Street 64, 1st floor right, 1st room ,, ,, 2nd room ,, ,, left 2nd room ,, ,, 3rd room ,, back airwell room ,, back room	—	—	10 00 6 00 6 50 4 00 8 00 5 00	— — — — — —
4651	Hotel Van Wijk Co., Ltd.	Victoria Street 1-A & 2	48 00	48 00	60 00	—

C. F. J. GREEN,
President.

SINGAPORE, 14th February, 1922.

No. 4648.

Name of Applicant—TAN SENG PEE, 114, Cross Street.

House—No. 114, Cross Street, 1st floor, back room.

THE Board hereby gives permission to the above-named applicant (1) to apply to Court for an order to eject KHOO KIOK from the above-named premises and (2) to eject him from those premises.

Dated this 14th day of February, 1922.

C. F. J. GREEN,
President.

No. 30/22.

Name of Applicant—KULSOM BEE by her attorney M. Z. MERICAN.

House—No. 29-D, Kedah Road, Penang.

THE Board hereby gives permission to the above-named applicant (1) to apply to Court for an order to eject his tenant from the above-named house and (2) to eject him from that house.

Dated this 16th day of February, 1922.

J. W. W. HUGHES,
President,
Rent Assessment Board, Penang.

No. 31/22.

Name of Applicant—TUNKU CHEE.

House—No. 4, Naning Street, Penang.

THE Board hereby gives permission to the above-named applicant (1) to apply to Court for an order to eject his tenant from the above-named house and

No. 325.—ORDINANCE NO. 135 (MUNICIPAL).

WITH this issue of the *Gazette* is published, as a Supplement, the Revenue and Expenditure for the year 1922, passed by the Municipal Commissioners of George Town, Penang, and approved by His Excellency the Governor in Council in accordance with the provisions of section 46 (4) of Ordinance No. 135 (Municipal).

(2) to eject him from that house for arrears of rent only.

Dated this 16th day of February, 1922.

J. W. W. HUGHES,
President,
Rent Assessment Board, Penang.

No. 35/22.

Name of Applicant—MOHAMED HASHIM.

House—No. 8-B, Chulia Lane, Penang.

THE Board hereby gives permission to the above-named applicant (1) to apply to Court for an order to eject his tenant MYDIN from the above-named house and (2) to eject him from that house for arrears of rent only.

Dated this 16th day of February, 1922.

J. W. W. HUGHES,
President,
Rent Assessment Board, Penang.

No. 374/21.

Name of Applicant—MOHAMED HASHIM.

Houses—Nos. 8-B, Chulia Lane, 45-C, Mcalister Lane, Penang.

THE Board hereby gives permission to the above-named applicant (1) to apply to Court for an order to eject the tenants from the above-named houses and (2) to eject them from those houses for arrears of rent only.

Dated this 16th day of February, 1922.

J. W. W. HUGHES,
President,
Rent Assessment Board, Penang.

No. 326.—ORDINANCE NO. 135 (MUNICIPAL).

WITH this issue of the *Gazette* is published, as a Supplement, the Account of Cash Receipts and Payments of the Municipality of the Town and Fort of Malacca from 1st January to 31st December, 1921.

No. 327.—MISCELLANEOUS NOTICES.

STRAITS MOTORCAR SERVICE,
LIMITED.
(*In Liquidation.*)

AT an Extraordinary General Meeting of STRAITS MOTORCAR SERVICE, LIMITED, duly convened and held within the Registered Office of the Company, 14, St. Helen's Court, Singapore, on Saturday, the 18th February, 1922, at 12 o'clock noon, the following resolutions were passed as Extraordinary Resolutions:—

- (1) "That the Company cannot by reason of its liabilities continue its business, and that it is advisable to wind up."
- (2) "That OSWALD CURTIS SMALLEY of 14, St. Helen's Court, Singapore, Public Accountant, be and he is hereby appointed Liquidator for the purpose of such winding-up."

By Order of the Board,

S. M. R. NAIDU,
Chairman.

Dated Singapore, February 18, 1922.

Witness—E. M. TAMPOE-PHILLIPS,
Solicitor, Singapore.

IN THE MATTER OF
STRAITS MOTORCAR SERVICE,
LIMITED.

(*In Liquidation.*)

THE Creditors of the above-named Company are required on or before March 31st, 1922, to send their names and addresses and the particulars of their debts and claims and the names and addresses of their Solicitors (if any) to the undersigned, the Liquidator of the above Company, at No. 1, Robinson Road, Singapore, and if so required by notice in writing from the said Liquidator are, by their Solicitors personally, to come in and prove their said debts and claims at such time and place as shall be specified in such notice, or in default thereof, they will be excluded from the benefit of any distribution made before such debts are proved.

O. C. SMALLEY,
Public Accountant,
Liquidator.

Dated Singapore, February 18, 1922.

STRAITS MOTORCAR SERVICE,
LIMITED.
(*In Liquidation.*)

NOTICE is hereby given that a Meeting of the Creditors of the above-named Company will be held at No. 1, Robinson Road, Singapore, on Wednesday, March 8, 1922, at 12 o'clock noon.

Dated Singapore, February 18, 1922.

O. C. SMALLEY,
Public Accountant,
Liquidator.

NOTICE OF DIVIDEND.
THOMPSON LARSEN, LTD.
(*In Voluntary Liquidation.*)

NOTICE is hereby given that a first and final dividend of 36½ per cent has been declared in this matter, and that the same may be received at the office of the undersigned, Liquidator of the above Company, on Tuesday, March 7, 1922, or on any subsequent day, excepting Saturdays, between the hours of 10 o'clock A.M. and 4 o'clock P.M.

O. R. S. BATEMAN,
Liquidator.

29, CHARTERED BANK CHAMBERS,
SINGAPORE.

NEW INDRAGIRI PLANTATIONS,
LIMITED.
(*In Liquidation.*)

NOTICE IS HEREBY GIVEN in pursuance of section 220 of the Companies Ordinance, 1915, that a General Meeting of the above-named Company will be held at the Registered Offices of the Company, French Bank Buildings, Singapore, on Wednesday, the 22nd March, 1922, at noon, for the following purposes:—

1. To receive an account from the Liquidator showing the manner in which the winding-up has been conducted and the property of the Company disposed of, and to hear any explanation that may be given by the Liquidator.
2. To determine by Extraordinary Resolution the manner in which the Books, Accounts, and Documents of the Company and of the Liquidator thereof shall be disposed of.
3. To decide how the cash balance shall be disposed of.

Dated at Singapore, this 20th day of February, 1922.

C. V. BAILEY,
Chartered Accountant,
Liquidator.

"ENG SENG & COMPANY,"
18, JAPAN STREET, SINGAPORE.

OWING to the intended departure for China of Mr. ONG SOO PECK, Managing Partner of the above-named Chop "ENG SENG & Co." Merchants and Commission Agents, on urgent private affairs. Mr. ONG CHIN, of the same address, has been granted a Power of Attorney for the said firm as from this date.

Dated at Singapore, this 18th day of February, 1922.

A. DE MELLO,
Solicitor for the said Chop "Eng Seng & Company."

RECORD OF METEOROLOGICAL OBSERVATIONS TAKEN AT CHRISTMAS ISLAND DURING THE MONTH OF OCTOBER, 1921.

Lat. 10° 25' S. Long. 105° 43' E. Height above Sea level 18 feet. Distance from Sea 300 feet.

Days of Month.	BAROMETER.		THERMO-METER.		HYGROMETER.				RAIN.	WIND.				CLOUDS.			
	9 A.M. Of.	9 P.M. Of.	Maximum.	Minimum.	9 A.M.		9 P.M.			Amount in inches.	9 A.M.		9 P.M.		9 A.M.		9 P.M.
					Dry.	Wet.	Dry.	Wet.	Direction.		Force. (0-12)	Direction.	Force. (0-12)	Species and Direction.	Amount (0-10)	Species and Direction.	Amount (0-10)
	Bulb. 0-2	Bulb. 0-3	Bulb. 0-2	Bulb. 0-3													
1	30'076	30'044	90	74	81'8	74'7	78'0	73'7	...	SE.	3	SE.	2	Cu n, SE.	2	Cu n, SE.	3
2	30'054	30'040	88	74	82'8	75'7	78'1	74'1	Trace	SE.	3	SE.	1	$\frac{Ci\ st.\ O.}{Cu\ n,\ SE.}$	$\frac{3}{8}$	Cu n, SE.	1
3	30'030	30'016	89	73	82'8	75'2	77'8	73'1	...	SE.	3	SE.	1	Cu, SE.	3	Cu n, SE.	1
4	30'012	29'956	91	74	82'8	74'7	79'1	74'7	Trace	SE.	3	SE.	2	Cu n, SE.	4	O.	0
5	30'030	29'998	91	76	82'8	76'7	79'4	75'7	...	ESE.	3	ESE.	2	$\frac{Ci\ st.\ O.}{Cu\ n,\ ESE.}$	$\frac{2}{8}$	O.	0
6	30'039	30'000	90	77	83'6	77'0	77'4	74'5	...	E.	3	O.	0	Cu, E.	3	O.	0
7	30'058	30'012	90	74	83'8	76'4	77'8	74'0	...	ESE.	3	E.	2	Cu n, ESE.	3	Cu n, ESE.	4
8	30'070	29'998	90	74	83'7	74'7	77'2	73'1	...	E.	4	E.	1	Cu, E.	3	Cu n, E.	5
9	30'088	30'016	89	73	82'8	74'4	75'1	71'0	...	ESE.	3	O.	0	O.	0	O.	0
10	30'078	30'024	90	72	81'8	73'7	77'0	72'2	...	SE.	2	O.	0	Cu n, SE.	6	Cu n, SE.	5
11	30'040	29'993	89	75	82'8	74'5	76'8	72'5	...	SE.	3	SE.	1	$\frac{Ci.\ O.}{Cu,\ SE.}$	$\frac{1}{4}$	O.	0
12	30'074	30'057	91	75	83'7	73'8	76'4	72'0	0'01	SE.	4	O.	0	Cu, SE.	2	O.	0
13	30'120	30'087	89	73	83'3	75'9	78'2	74'6	0'03	SE.	3	ESE.	1	Ci Cu, SE.	7	Cu n, ESE.	7
14	30'044	30'032	88	75	81'5	76'6	76'6	74'6	0'20	ESE.	3	O.	0	$\frac{Ci.\ O.}{Cu\ n,\ ESE.}$	$\frac{1}{8}$	N, ESE.	10
15	30'024	30'022	86	74	78'8	75'7	74'8	73'9	0'55	SE.	2	SE.	1	$\frac{Ci.\ O.}{N,\ SE.}$	$\frac{1}{4}$	N, SE.	7
16	30'041	30'038	87	73	79'0	73'8	76'9	73'0	...	SE.	2	SE.	1	Ci Cu, O.	9	Ci Cu, SE.	9
17	30'082	30'048	88	73	80'9	73'9	76'7	73'2	...	SE.	2	SE.	2	Cu n, SE.	8	$\frac{Ci.\ O.}{Cu\ SE.}$	$\frac{1}{4}$
18	30'054	30'036	86	74	82'1	75'7	74'7	73'0	0'21	SE.	2	SE.	1	$\frac{Ci.\ O.}{Cu,\ SE.}$	$\frac{1}{8}$	Ci, O.	4
19	30'033	30'029	88	74	81'3	76'0	77'7	75'6	...	SE.	4	SE.	1	Cu, SE.	3	$\frac{Ci.\ O.}{Cu\ n,\ SE.}$	$\frac{5}{8}$
20	30'042	30'016	87	76	80'2	75'7	78'1	75'9	0'11	SE.	2	SE.	2	$\frac{Ci.\ O.}{Cu\ n,\ SE.}$	$\frac{2}{8}$	Ci Cu, O.	10
21	30'032	30'020	88	76	78'5	76'6	78'4	75'7	0'01	SE.	2	SE.	1	$\frac{Ci.\ O.}{N,\ ESE.}$	$\frac{1}{4}$	Cu n, SE.	8
22	30'064	30'058	87	77	82'0	77'4	79'3	76'0	Trace	E.	3	E.	1	N, E.	10	N, E.	1
23	30'061	30'032	90	77	82'2	78'3	77'1	74'7	...	E.	2	O.	0	Cu n, E.	9	O.	0
24	30'018	29'988	90	75	82'1	76'0	78'6	74'7	...	ESE.	3	O.	0	Cu, ESE.	3	Cu n, E.	8
25	30'028	29'966	90	76	83'8	75'6	75'7	72'6	...	E.	3	O.	0	$\frac{Ci\ Cu,\ O.}{Cu\ n,\ E.}$	$\frac{6}{8}$	O.	0
26	30'034	29'974	91	73	83'6	75'1	77'9	72'5	...	ESE.	3	ESE.	4	Cu, ESE.	4	O.	0
27	30'060	30'004	91	74	84'8	76'2	79'5	74'7	Trace	ESE.	4	SE.	2	Cu, ESE.	2	O.	0
28	29'994	29'956	91	76	85'4	76'5	80'8	75'5	Trace	SE.	4	O.	0	A st, O.	8	N, SE.	10
29	29'934	29'958	89	78	83'8	77'5	78'8	76'9	1'57	SE.	3	O.	0	Cu n, SE.	4	N, SE.	10
30	29'972	29'998	85	76	75'8	74'3	79'0	77'3	0'08	SE.	3	SE.	2	N, SE.	10	N, SE.	10
31	30'008	29'982	88	78	81'0	77'7	78'4	75'7	0'02	SE.	3	SE.	2	N, SE.	10	Cu n, SE.	4
	931'294	930'398	2757	2319	2545'3	2346'0	2407'3	2300'7	2'79	...	90	...	33	...	176	...	127

Mean reading of Barometer during the month, reduced to Sea-level=29'895 inches. Highest reading of Thermometer during the month=91°F. Lowest reading of Thermometer during the month=72°F. Mean temperature of the month=81'8°F. Rain fell on ten days to a total amount of 2'79 inches.

Observations taken by C. I. P. Coy., Ltd.
Messrs. J. C. DOUGLAS & W. S. ANDERSON,
Observers.

CHRISTMAS ISLAND. [No. 8949/21.]

N. L. LINDON,
Acting District Officer.

List of Unclaimed Letters lying at the General Post Office, Singapore.

Armbruster, Miss Rose Armstrong, W. L. Aucouturier, Miss Juliene	Colas, Emile Collins, J. R.	Gore, J. B. Gossett, Miss Lahra Gough, J. Grace, S. J. Gruno, J.	Marani, Andrea Mooney, L. P. Morrow, Mrs. H. G.	Schoenbeck, H. A. Shaw, Miss Jean Simpson, Elliot Steele Major
Barton, C. H. Barry, J. W. Beauford, Lew Bingham, Miss Alice Blake, Miss Annie E. Bryman, E. Bullen, Miss A. E.	Donald, Mrs. M. Donaldson, J. E. Douglas, Mrs. Walter	Harris, W. W. Hill, W. B. Holmes, Gunner S. Hunley, L. D.	Patterson, V. Phillips, Miss K. Pless, W.	Trevelyan, F. B.
Caviagnals, Mons Cauvin, R. S. Chassum, F. J.	Earle, Mrs. M. M. Ellig, Mrs. C.	Kennedy, Miss C. King, J. V. Koldehafe	Robinson, G. W. Robinson, G. C. Rose, Mrs.	Van Eys Miss J. Verdeille, Pierre Vick, V. R.
	Finlayson, Mrs. Forster, O. B.		Walker, V. Ward, Miss L. Watkins, Wm.	

List of Unclaimed Letters addressed c/o Thomas Cook & Son lying at the General Post Office, Singapore.

Ashton, Miss F. S.	Carpenter, A. S. V. Collins, Mrs. J. R.	Gibb, Mrs. F. Grant, Miss M.	Poplowsky, Theo.	Wise, L. H. White, Mrs. H.
Bagot, Major W. Baird, Rev Dr. Phil, C. Begg James Bennett, Reginald Brooks, Miss G. Butcher, Mrs. Arthur	Doyle, W. G.	Lindley, Mrs. K.		
	Fotheringham, A.	Melencio, Jose P.	Vail, Miss M. B.	

List of Unclaimed Registered Articles lying at the General Post Office, Singapore.

Bergier, M. Berry, F. W. Boyd, J. G. Broek, J. V/d. Brownlow, E. O. Bultery, W. G.	Downall, J. D. Du Mee, W. N.	Harris, Capt. V. A. Havecroft, J. A. Hellier, C. H. Hopkens	Maas, W. Marani, Andrea Markham, B.	Robert, Keane
Christiansen, Capt. F. C. s.s. Asdang	Eleanor Cox, Miss Ellig, C. H. Eltur Madame, A. c/o Podolsky L.	Ingeborg, Berth Miss	Ouang, Madame, H. Oman, W. C.	Soedirman, Dr. [Singkep Tin My.] Sommerville, Mrs. A. M. Speldewinde, D. Stampfli, M. Stapff, K. Steil, J. W. Sutter, E.
Das, S. C. De Burgh, J. Deval Circus Dick de Souza	Fernandez, A. Franks, F. W.	Jacobs, Dr. C. H. John, Late & Co. John, G. H.	Paul, Eller c/o Red Star Line Pinson, A. V. Peries, C. O. Peters, Sir Byron	Turner, C. H.

List of Unclaimed Parcels Lying at the General Post Office, Singapore.

Adair, T. Arton, C. D.	Elias, J. M.	Tottenham, H Troy, Arthur Lane
Blumenthal, B.	Kahn, O. Kim & Co.	
Clacket, C. J.	McCabe, W. McDonald, Miss M. Morrel, Mrs E. W.	Williams, G.

List of Unclaimed Letters addressed to vessels lying at the General Post Office, Singapore.

s.s. Artemesia	s.s. Daly s.s. Damas	s.s. Henri Deutsche s.s. Hock Chang	s.s. Sheaf Lance s.s. Singapore s.s. Sithonia s.s. Sosart
s.s. Cilicia	s.s. Guelhead	s.s. Manilla s.s. Montrose	s.s. Tean

List of Unclaimed Telegrams lying at the Government Telegraph Office, Singapore.

Birtley	Gionghoe Gulshan	Lowmianghim	Oilheng Oilking	Tankenghoo Teckchiang
Cheahengkee Chintekhuat	Kaiheng Kimlianlim Kochinam Kongsoon Kuechuanseng Kwangjong	Muthiahchetty, M. R. V. R. Naeco	Pathinaike	Viswalingam
Fraudsens, Capt. Fuji Bayeki		Oilheng	Sanyo Suppiahpillai, I. R. M. S.	Yeokhengloong

GENERAL POST OFFICE,
SINGAPORE, 16th February, 1922.

H. C. SELLS,
Acting Postmaster-General, S. S.

Unclaimed Letters lying at the Post Office, Penang.

Arnold & Co., Messrs. R. Amardin	Frerichs, R. Fry, J. E. George, Joe George Walker & Co., Messrs. Gill, M.	Kelly, J. Kirilloff, Mrs. Knowlings, Ltd., Messrs. G. Kumara Nayar, P. K.	Noise, F. W. Peck, Lewis Penang Motor Works Periaswamy Sarvay, V. S. Pinkerten, Mrs. W.	Taylor, G. F. Thamby, S. K. Tushinsha, Miss R.
Babu Sarat Bostock, [Koyal Italian Circus] Bucks, Mrs. E.	Hakim Din Halfax, J. W. Hill, Valentine Hobbs, R. N. Houston, W. c/o J. Irving Huntley, S. Miss Messrs.	Larkins, W. T. Law, A. J. Leonoff, Mrs. Frasson Lock, C. K. Lona, L.	Rostodos, E. Sadarcharam, V. Shieves, Henry Simpson, Miss Mary Smyth, Capt. G. C. Gee Stephen Paul Co. Swamyar, M. L. N. K. E. Tirumanjana	Wesley, J. M. Wilson, Samuel Wright, J. H. Wyler, W. M.
Crocker, H. B.				Young, Alex.
Dumaresq, A. N. Dunbar, A. Duncan, Alister	Ibram, R. Isseng Rubber Co., Ltd.	Millar, J. J. Mitchell, E.		
Ellig, C. H.				

Unclaimed Registered Letters.

Girwood, Dr.	O'Shea, Miss M. K.	Rolland, Hon. C.	Smyth, Capt. G. C. Gee
			Tushinsha, Miss Regina

Unclaimed Parcels.

Nil.

List of Unclaimed Letters addressed c/o Thomas Cook & Son lying at the Post Office, Penang.

Nil.

List of Vessels for which Letters are lying at the Post Office, Penang.

Capt. Chik
Hamid

S. L.
Taishun

List of Unclaimed Telegrams lying at the Government Telegraph Office, Penang.

Blacklaw, s.s. "Ellenga" Engsens	Kandasamy	Omseng Onggimchuan	Sengkaiyah Siowlin
Cassels E. & O. Cheekassim Che Kassiam Marican Chongkew Cornelius	Heapsoonhuat Honghuatchan Hooiyuenthai Joo	Markahcheang Mariasoosai Ngkokchoon	Police Alorgajah Thangavaloo Veerappen

CHIEF POST OFFICE,
PENANG, 22nd February, 1922.

W. H. THRELFALL,
Assistant Postmaster-General.

List of Unclaimed Letters lying at the Post Office, Malacca.

Crowther, C. R. F.	Maslin, C. E.	Rahder, F. W. C.	Sergeant, D. E. [Miss] Stephenson, F. P.
Daniel, D, Down, P.	Palk Samuel, George		

List of Unclaimed Registered Articles lying at the Post Office, Malacca.

Nil.

List of Unclaimed Parcels lying at the Post Office, Malacca.

Abdul, K. Ali B. Moolvharan	Francis, C. M. Haji Moodin [sender]	Krishnan Nair, A. Sinnathambi Maricar, M.
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List of Unclaimed Telegrams lying at the Government Telegraph Office, Malacca.

Bantakain	Eric, Edwards	Luiteckseng	Siam Sweekeng
Chemdsab Chowjoolong Chuahsiewing Chuanseng	Keekwang Kokkwi Kusipuyin	Mohamedali	Tengkoetjik Thomswooku

POST OFFICE,
MALACCA, 22nd February, 1922.

V. H. WINSON,
Superintendent, Posts and Telegraphs.

*List of Unclaimed Telegrams lying in the Eastern Extension Telegraph Company's Offices at—***SINGAPORE.****SINGAPORE—Continued.****PENANG.**

Abdoelkadirjaja
Banliong
Bianington Raffles Hotel
Biansengho 18, Clyde Terrace
Boonlee, Beechoriok Siaopoo
Cantwerl care, Joe Barner
Engrs Club
Chinksangchan
Cox, Chartered Bank
Cox, Chartered Bank
Ellen Kelly Steamship Kawi
Enghingwan
Familie Lintel a/b Janpieterzoon
Coen
Gardner
Gerramaco
Gwen Bayly, Raffles
Hadjigadjali p/a Entjeomar
Tandjornghatoo Lobem Riouw
Heapleonghin
Hohayn
Janteethong c/o Janyankin
Siauwpoo Street, 2.
Johnston Chartered Bank of,
India Australia China
Koedianchong Singcheong Co.,
63, Hill Street
Langton, Continant
Limchingiok Tongheophin
Miengly

Oomer
Peter
Saboureaun Lieutenant Andre-
lebon
Sinjoochuan, Beach Road
Sita Telegraph Master
Tan Lian Swee Co.
Teanwan 8901 Kuning Street
Tompang Paru
Telang
Tomida c/o Messrs. Wing Hin
Loeng 18 High Street
Tongchong
Ward Municipality
Wye Peaumbier

Anderson, Runneymede Hotel
Bartholomew, Khiva care,
Peninsular
Chiathengbee
Dorasamy
Hoguan, Beach Street
Shokimseng
Walker, Surveys

NOTIFICATIONS REPEATED.

(Originally published in the Gazette of 18th November, 1921.) [No. 10146/21.]

No. 1830.—THE Honourable the Chief Justice has, with the concurrence of His Excellency the Governor, fixed the following dates for the holding of the Criminal Assizes at Singapore, Penang and Malacca, and for the holding of Courts of Appeal at Singapore and Penang, during the year 1922:—

Singapore.

Assizes.				Courts of Appeal.			
Tuesday	...	January	... 10th.	Tuesday	...	June	... 20th.
"	...	March	... 14th.	"	...	November	... 7th.
"	...	May	... 9th.				
"	...	July	... 18th.				
"	...	September	... 12th.				
"	...	November	... 21st.				

Penang.

Assizes.				Courts of Appeal.			
Tuesday	...	January	... 10th.	Tuesday	...	February	... 14th.
"	...	March	... 14th.	"	...	August	... 15th.
"	...	May	... 9th.				
"	...	July	... 18th.				
"	...	September	... 12th.				
"	...	November	... 21st.				

Malacca.

Assizes			
Monday	...	January	... 16th.*
Monday	...	April	... 24th.
"	...	July	... 10th.
"	...	October	... 9th.

(Originally published in the Gazette of 16th December, 1921.) [No. 11174/21.]

No. 2016.—SITTINGS OF THE JOHORE COURT OF APPEAL DURING 1922.

THE following dates have been appointed by the Judges of the Court of Appeal, with the concurrence of the State Secretary, for sittings of the Court of Appeal at Johore Bahru during the year 1922:—

Monday	...	February	... 6th
"	...	June	... 12th.
"	...	October	... 23rd

No. 2015.—ORDINANCE NO. 24 (HOLIDAYS).

THE following list of Holidays in the Colony during the year 1922 is published for general information:—

New Year's Day (Sunday)	... 2nd January	... Monday	... Public Holiday.
Chinese New Year	{ 28th January	... Saturday	{ Bank Holidays.
	{ 30th January	... Monday	
Thaipusam	... 10th February	... Friday	... Bank Holiday.
Good Friday and following day	14th & 15th April	... Friday & Saturday	Public Holidays.
Easter Monday	... 17th April	... Monday	... Bank Holiday.
Hari Raya Puasa	... 29th May	... Monday	... Bank Holiday.
The King's Birthday	... 3rd June	... Saturday	... Public Holiday.
Whit Monday	... 5th June	... Monday	... Bank Holiday.
First Monday in August and Saturday preceding	{ 5th August	... Saturday	{ ... Public Holiday.
	{ 7th August	... Monday	
Saturday and Monday next following 9th November	{ 11th November	... Saturday	{ Public Holidays.
	{ 13th November	... Monday	
Christmas Day and following day	{ 25th & 26th December	... Monday	{ Public Holidays.
		... Tuesday	

[No. 10371/21.]

(Originally published in the Gazette of 25th November, 1921.)

No. 1883.—THE FISHERIES ORDINANCE, 1909.

FISHING-STAKES AND FISHING-NET LICENCES, MALACCA.

NOTICE is hereby given that all persons wishing their Fishing-stake and Fishing-net Licences renewed, must apply at the Harbour Master's Office, Malacca, before the end of May, when their applications will be considered, otherwise the site may be granted to another applicant. Licences expire on 30th April.

The fees payable for fishing licences shall be as follows:—

FISHING-STAKES.

For Licences for Fishing-stakes within Harbour Limits.

	\$	c.
For each licence for every out-shore fishing-stake in 4 fathoms or more at low water spring tides	10	00 a year.
For each licence for every in-shore fishing-stake in 3 fathoms or less at low water spring tides	10	00 do.
For each licence for every in-shore fishing-stake which is dry at low water ...	6	00 do.

For Licences for Fishing-stakes outside Harbour Limits.

For each licence for every out-shore fishing-stake in 4 fathoms or more at low water spring tides	5	00 a year.
For each licence for every in-shore fishing-stake in 3 fathoms or less at low water spring tides	4	00 do.
Stakes dry at low water	4	00 do.
Fish traps (movable) or blat lengkong	12	00 do.

The above fees include the cost of the Registration Number Board which will be supplied to each licensee free of charge.

NETS.

	\$	c.
Drift Nets and all nets for deep water fishing only	1	00 a year.
Seine Nets with pockets and all Seine Nets over 50 yards in length ...	3	00 do.

Every fishing licence will expire on the 30th April of the year, but licences for three, six or nine months may be issued at a fee proportionate to the fee for a yearly licence.

Owners of fishing-stakes and nets are liable to a penalty of \$200 under Ordinance No. IX of 1909 for non-compliance with this Notice.

J. R. NEAVE,
Acting Harbour Master.

HARBOUR MASTER'S OFFICE,
MALACCA, 21st November, 1921. [No. 2242/21.]

(Originally published in the Gazette of 2nd December, 1921.)

No. 1928.—THE FISHERIES ORDINANCE, 1909.

REGISTRATION OF FISHING-STAKES, SINGAPORE.

1. NOTICE is hereby given that all persons wishing their Fishing-stake Licences renewed must apply at the Master Attendant's Office before the end of May, when their applications will be considered otherwise the site may be granted to another applicant.

2. All fishing-stake licences expire on 30th April.

3. The following fees are to be paid to the Fishery Officer on taking out fishing-stake licences (including number boards):—

For licences for fishing-stakes on the Northern and Western Coasts of the Island of

Singapore from Changi to Tanjong Kling, also at Pulau Ubin and Pulau Tekong, and at the surrounding islands to the South of Singapore:—

	\$	c.
For each licence for every fishing-stake in water not exceeding 5 fathoms at low water ordinary spring tides	5	00
For each licence for every fishing-stake in water not exceeding 3 fathoms at low water ordinary spring tides	3	00
For each licence for every fishing-stake which is dry at low water ordinary spring tides	1	00

For licences for fishing-stakes from Changi along the Eastern and Southern Coasts of Singapore as far as Tanjong Kling:—

	\$	c.
For each licence for every fishing-stake in water not exceeding 5 fathoms at low water ordinary spring tides	15	00
For each licence for every fishing-stake in water not exceeding 3 fathoms at low water ordinary spring tides	7	00
For each licence for every fishing-stake which is dry at low water ordinary spring tides	3	00

4. Any person who keeps or erects any fishing-stake or part of a fishing-stake without a licence from the Fishery Officer is liable to a penalty of \$200 under the Fisheries Ordinance, 1909.

W. H. CALTHROP, CAPTAIN, R.N.,

MASTER ATTENDANT'S OFFICE,
SINGAPORE, 1st December, 1921.

Master Attendant, S. S.

No. 1929.—THE FISHERIES ORDINANCE, 1909.

LICENCES FOR FISHING-NETS, LINES OR STAKES, PENANG.

NOTICE is hereby given that all persons desiring their licences for Fishing-nets, Lines, or Stakes, to be renewed, must apply at the Harbour Master's Office on or before the 31st of May, 1922, when their application will be considered otherwise the site will be granted to another applicant.

2. All licences for Fishing-nets, Lines, or Stakes, expire on the 30th of April in each year. They may be issued for three months, six months, or nine months at proportionate reduced fees.

3. The fees payable for these licences are as follows:—

Fishing-stakes.

	\$	c.
Out-shore fishing-stakes, <i>i.e.</i> , stake in water exceeding 2½ fathoms at L.W.O.S. Tides, per annum each	24	00
In-shore fishing-stakes, <i>i.e.</i> , stake in water not exceeding 2½ fathoms at L.W.O.S. Tides, per annum each	12	00
Each number-board	1	00
To replace any number-board lost or carried away, each	1	00

Nets and Hooks.

Pompang or purse-net, per annum each	16	00
Pompang or purse-net in the S. W. District of Penang Island, per annum each	4	00
Seine-net with pockets or seine-net over 50 yards in length, per annum each	12	00
Seine-net without pockets or seine-net not exceeding 50 yards in length, per annum each	9	00
Drift net exceeding 10 yards in length, per annum each	3	00
Drift net not exceeding 10 yards in length, per annum each	0	50
Deep-sea net (Patani), per annum each	10	00
Lines of unbaited hooks, per annum each	24	00
Metal tickets, each	1	00
For replacing each metal ticket lost or carried away	1	00

C. A. PEAL, LIEUT.-COMMANDER, R.N.R.,

OFFICE OF THE HARBOUR MASTER,
PENANG, 28th November, 1921.

Harbour Master.

(Originally published in the Gazette of 9th December, 1921.)

No. 1993.—THE MUNICIPAL ORDINANCE, 1913.

NOTICE TO HOLDERS OF MORTGAGES OF SINGAPORE MUNICIPAL
FOUR PER CENT LOAN OF 1897.

NOTICE is hereby given, in accordance with the provisions of section 323 of the Municipal Ordinance, 1913, that at the expiration of six months after the 31st December, 1921, the Mortgages of the Municipal four per cent Loan of 1897, specified at foot, which were drawn by lot at a Meeting of the Municipal Commissioners on the 22nd November, 1921, will be repaid with interest due thereon, at the Municipal Office, Singapore.

And notice is also given that the said Mortgages will cease to carry interest after the 30th June, 1922.

MUNICIPAL OFFICE,
SINGAPORE, 1st December, 1921. [No. 10873/21.]

R. J. FARRER,
President, Municipal Commissioners.

SCHEDULE.

The Colonial Secretary and the Treasurer, Straits Settlements:—

Nos. 44, 48, 450, 459, 467, 488, 511, 546, 588, 1007, 1102, 1155, 1182, 1239, 1258, 1266, 1365, 1466, 1469, 1480, 1500, 1508, 1515, 1548, 1595, 1603, 1613, 1619, 1624, 1759, 1765, 1772, 1783, 1785, 1795, 1797, 1849, 2110, 2127, 2158, 2168, 2406, 2425, 2468, 2556, 2573, 2575, 2578, 2585, 2627, 2675, 2690, 2706, 2759, 2830, 2850, 2895, 2913, 3050, 3164, 3167, 3170, 3175, 3243, 3342, 3351, 3416, 3464, 3529, 3596, 3637, 3642, 3681, 3847, 3877, 3891, 3911, 3957, 4017, 4084, 4118.

HENRY NICHOLAS RIDLEY—No. 2253.

The Manager, Government Savings Bank, Perak—Nos. 100, 103, 106, 191, 211, 263, 295, 320, 801, 814, 817, 831.

LEONARD WRAY (Jr.)—Nos. 886, 950, 3288.

Municipal Commissioners, Singapore—Nos. 3469, 3474, 3475.

Mrs. LUCINDA ELLEN DUNMALL—Nos. 2079, 2085.

The District Treasurer, Larut—No. 394.

Mrs. GEORGINA MILNE FARRANT—No. 1945.

CHARLES WALTER BANKS—No. 2040.

Mrs. ALICE E. E. RILEY—No. 2029.

(Originally published in the Gazette of 23rd December, 1921.)

No. 2062.—ORDINANCE NO. 155 (COMPANIES).

SECTION 253.

NOTICE is hereby given that, at the expiration of three months from the date of this notice, the undermentioned Company will, unless cause is shown to the contrary, be struck off the Register of Companies and will be dissolved:—

No. 5 of 1921 ... The Minerva Company, Limited.

PENANG, 13th December, 1921.

H. G. SARWAR,
Assistant Registrar of Companies.

(Originally published in the Gazette of 30th December, 1921.)

No. 2111.—EXAMINATIONS for Government Officers who are required to pass in Law, General Orders and Colonial Regulations or who have received permission to study any of those subjects will be held on the 13th March, 1922, and following days.

Officers desiring to present themselves for examination should send in their names, stating the subjects in which they wish to be examined to the Second Assistant Secretary B not later than the 24th February, 1922. [No. 11376/21.]

(Originally published in the Gazette of 27th January, 1922.)

No. 152.—ORDINANCE NO. 116 (SOCIETIES).

WHEREAS the Registrar of Societies, Singapore, has reason to believe that the "Medical Students' Recreation Club," a society exempted on the 24th day of September, 1906, from registration under the Societies Ordinance, 1909, has ceased to exist, this society is hereby called upon to furnish proof of its existence to the Registrar of Societies, Singapore, within 3 months of the date of this notification.

SINGAPORE, 24th January, 1922.

D. BEATTY,
Registrar of Societies.

(Originally published in the Gazette of 9th February, 1922.)

No. 222.—NOTICE OF MEETING OF THE BOARD OF LICENSING JUSTICES, PENANG.

A meeting of the Board of Licensing Justices will be held in the District Court, Penang, at 2-30 P.M. on Wednesday, the 22nd March, 1922.

Applicants for removals, transfers or new licences, and persons objecting to such applications, must appear in person or by their duly accredited representatives.

All applications should reach the Secretary of the Board of Licensing Justices at the Chinese Protectorate, Penang, at least three weeks prior to the date fixed for the meeting and should contain the information required to be given by Rule 8 (2) of the Rules under Ordinance No. 118 (Liquors Revenue).

PENANG, 2nd February, 1922.

J. H. PEDLOW,
Secretary, Board of Licensing Justices.

(Originally published in the Gazette of 17th February, 1922.)

No. 265.—NOTICE OF MEETING OF THE BOARD OF LICENSING JUSTICES, SINGAPORE.

THE meeting of the Board of Licensing Justices for the Second Quarter, 1922, commencing 1st April, 1922, will be held in the First Magistrate's Court at 2-30 P.M. on Thursday, the 16th March, 1922.

Applications for transfers, renewals, removals, new licences, and persons objecting to such applications, must appear in person or by their duly accredited representative.

All applications must reach the Secretary of the Board of Licensing Justices at the office of the Government Monopolies Department at least three weeks prior to the date fixed for the meeting and contain the information required to be given by Rule 8 (2) of the Rules made under the Liquors Revenue Ordinance, 1909

Applications cannot be considered by the Board unless received in time for publication and for full enquiry to be made.

Objections to the granting of any applications should be addressed to either the Secretary or the Chief Police Officer, Singapore, with reasons for such objections, at least ten days before the date of the meeting.

G. J. MUSSELL,
Secretary, Board of Licensing Justices.

LAND NOTICES.

(Originally published in the Gazette of 16th December, 1921.)

No. 2018.—THE LAND REVENUE COLLECTION ORDINANCE, 1886.

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published on the dates quoted in column 4 of the schedule hereto, the persons mentioned in column 3 thereof were required to pay at the Senior District Office, Butterworth, the sums set against their names in column 7, being arrears and costs recoverable under the Land Revenue Collection Ordinance, 1886:

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Collector of Land Revenue, Province Wellesley, North, will proceed to sell by public auction the lands described in columns 1 and 2 of the Schedule hereto (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described by sale, gift or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and seal this 26th day of December, 1921.

S. N. KING,
*Deputy Collector of Land Revenue,
Province Wellesley, North.*

SCHEDULE.

Lot No.	Mukim No.	Owner.	Date of service of Notice of Demand.	Quit Rent.	Costs.	Total.
1.	2.	3.	4.	5.	6.	7.
				\$ c.	\$ c.	\$ c.
548	XIV	S. Daudsahip bin S. Yamani ...	4th August, 1921 ...	10 70	2 00	12 70
421	I	Brahim bin Koopay ...	Do. ...	10 70	2 00	12 70

(Originally published in the Gazette of 23rd December, 1921.)

No. 2067.—ORDINANCE No. 35 (LAND REVENUE COLLECTION).

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published on the dates specified in the sixth column the following persons were required to pay at the Land Office the sums specified in columns 7 and 8, being arrears and costs recoverable under the Land Revenue Collection Ordinance, 1886:

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Collector of Land Revenue will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described, by sale, gift or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and seal this 15th day of December, 1921.

F. J. MORTEN,
Collector of Land Revenue.

[No. 2382/21.]

SCHEDULE.

Title No.	Lot No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
1	2	3	4	5	6	7	8	9
S.G. 758	...	Senin bin Sleman	0 1 23	Alei	9th July, 1921	3 50	0 70	4 20
S. No. 341	7,071	Husin bin Abu	0 1 08	"	5th October, 1921	3 50	0 50	4 00
" 548	6,864	Mohd. bin Itam	0 2 03	"	24th August, 1921	3 50	1 20	4 70
" 684	6,698 ⁱⁱⁱ	Budin bin Redin	0 0 10	"	"	3 50	0 50	4 00
" 735	6,816 ⁱ	Sulong bin Osman	0 1 02	"	9th "	3 50	0 50	4 00
" 1019	6,849 ⁱ	Mat bin Jamaludin	0 1 14	"	10th "	3 50	0 50	4 00
" 1033	...	Said bin Sahat	0 2 21	"	"	3 50	0 65	4 15
" 1034	6,555 ⁱⁱ	Halimah bte. Taib	0 1 02	"	"	3 50	0 50	4 00
" 1277	6,358	Bazid bin H. Taib	0 2 20 ¹	"	"	3 50	0 65	4 15
" 1587	42,692	H. Md. Nor bin H. Hamin & 3 others	85 1 34	"	9th "	3 50	42 80	46 30
" 1663	6,386	Patamah bte. Kangali	0 0 15	"	11th "	3 50	0 50	4 00
" 1672	...	Ahmat bin H. Md. Nor	3 1 29	"	9th "	3 50	3 50	7 00
" 26	28,039	Long bte. Salam & 4 others	1 0 36	B. Katil	21st June, 1921	7 55	2 50	10 05
" 60	28,104	Seman bin Said	0 2 34	"	"	5 10	3 00	8 10
" 106	21,052 ⁱⁱⁱ	Adam bin Cuchi & 2 others	0 3 03	"	20th June, 1921	5 10	1 50	6 60
" 165	23,991	Chanang bin Seniu & others	0 3 38	"	26th July, 1921	3 50	4 00	7 50
" 167	23,982	Nemat bin Muar	0 3 07	"	21st July, 1921	5 10	(2 50)	10 40
" 168	23,983	Do.	1 0 02	"	"	...	(2 80)	...
" 172	23,990 ⁱ	Loyah bte. Kasim	0 3 35	"	"	5 10	4 00	9 10
" 193	23,931	Sodah bte. Jamaludin & 2 others	0 2 00	"	26th Oct., 1921	5 10	2 00	7 10
" 195	23,928	Karim bin Sabudin	4 0 30	"	26th June, 1921	5 10	17 00	22 10
" 211	23,917	Long bte. Chi	1 1 21	"	"	5 10	2 20	7 30
" 204	23,922	Manap bin Jabar	1 0 14	"	5th Sept., 1921	5 10	3 10	8 20
" 209	23,915	Said bin H. Salam	4 1 00	"	26th June, 1921	5 10	17 00	22 10
" 239	37,456	Timah bte. Jahya & 2 others	0 2 06	"	26th October, 1921	5 10	1 10	6 20
" 283	23,862	Yang bte. Sriman & 2 others	2 0 32	"	28th June, 1921	7 70	4 70	12 40
" 286	23,859	Besah bte. Basie	2 1 15	"	"	5 10	6 20	11 30
" 309	43,365	Mamat bin Sriman	9 1 13	"	26th October, 1921	7 70	16 60	24 30
" 350	28,006	Siah bte. Sahat	2 1 10	"	28th June, 1921	5 10	2 50	7 60
" 351	28,007	Sahat bin Raman	2 3 12	"	26th October, 1921	5 10	3 00	8 10
" 354	27,991	Awah bte. Angkong & 18 others	2 0 10	"	30th June, 1921	5 10	2 20	7 30
" 356	28,000	Sam bin Lotong	3 2 22	"	"	5 10	3 70	8 80
" 367	36,814	Yang Chi bte Kasim	10 0 06	"	29th June, 1921	3 50	10 20	13 70
" 368	37,458	Sapar bin Karim	1 0 22	"	"	7 70	1 80	9 50
" 466	46,345	Kechi bte Atim	1 2 12	"	26th October, 1921	5 10	8 70	13 80
" 501	46,204	Badon bin Bachi	3 1 39	"	30th June, 1921	5 10	7 70	12 80
" 523	23,914	Tamah bte. Awal & 2 others	1 1 22	"	28th June, 1921	7 70	2 20	9 90
" 525	23,996	Niah bte. Wahat	1 1 30	"	"	5 10	6 00	11 10
" 541	23,836 ⁱⁱⁱ	Esah bte. Ma'Aras	2 0 38	"	"	5 10	5 60	10 70
" 593	36,494 ^v	Sulong bin Saleh	0 1 12	"	31st October, 1921	5 10	2 50	7 60
" 601	28,104 ⁱⁱ	Seman bin Said	0 1 00	"	"	5 10	1 20	6 30
" 612	28,104 ⁱⁱⁱ	Jatin bin Eudin	0 1 10	"	31st June, 1921	5 10	2 50	7 60
" 617	23,865 ⁱ	Lesot bin Sabtu & 2 others	3 1 22	"	"	5 10	3 50	8 60
" 644	23,986 ⁱ	Dolah bin Sarip	0 2 04	"	"	5 10	1 80	6 90
" 659	...	Amat bin H. Madin	1 1 00	"	"	5 10	1 20	6 30
" 661	...	Omar bin Taha	4 3 20	"	"	5 10	10 00	15 10
" 662	...	Minah bte. Mahat	2 1 05	"	"	5 60	5 00	10 60
" 668	24,014 ⁱⁱ	Awal bin Sudin	1 3 15	"	"	5 10	2 00	7 10
" 672	...	Dolah bin Mamat	4 1 10	"	31st October, 1921	5 10	8 50	13 60
" 673	...	Saleh bin Senin	3 1 26	"	5th Sept., 1921	5 10	4 30	9 40

No. 2085.—ORDINANCE NO. 135 (MUNICIPAL).

NOTICE OF SALE OF LANDS TO RECOVER ASSESSMENT.

WHEREAS by Notices of Demand served or published on the dates quoted in column 4 of the schedule hereto, the persons mentioned in column 3 thereof were required to pay at the Senior District Office, Butterworth, the sums set against their names in column 7, being arrears and costs recoverable under Ordinance No. 135 (Municipal).

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance :

Notice is hereby given that, at the expiration of three months from the date of this notice, the President, Rural Board, Province Wellesley, will proceed to sell by public auction the premises described in columns 1 and 2 of the schedule hereto (being the premises described), and all persons are hereby warned against alienating the premises so described by sale, gift or otherwise, and from receiving the same by purchase.

Given under my hand and seal of the Rural Board, Province Wellesley, this 14th day of December, 1921.

SENIOR DISTRICT OFFICE,
BUTTERWORTH, 14th December, 1921.

S. N. KING,
for President, Rural Board, P. W., North.

SCHEDULE.

Mukim.	Lot No.	Name of Owner.	Date of Service of Notice of Demand.	Assessment and Education Rate.	Costs.	Total.
1.	2.	3.	4.	5.	6.	7.
VII	688 ^I	Hyder Sheriff bin Kadir Khan Saib ...	9th August, 1921.	\$ c. 0 50) E. R. 0 10)	\$ c. 2 50	\$ c. 3 10
VII	688 ^{III}	Baba Gulam Mydin & others	do.	0 50) E. R. 0 10)	2 50	3 10

No. 2086.—ORDINANCE NO. 135 (MUNICIPAL).

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published as under GAYA BINTE HASAN and others were required to pay at the Rural Board Office, Malacca, the various sums, being arrears and costs recoverable under Ordinance No. 135 (Municipal).

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Chairman, Rural Board of Malacca, will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described, by sale, gift or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and the seal of the Rural Board this 17th day of December, 1921.

F. J. MORTEN,
for Chairman, Rural Board, Malacca.

SCHEDULE.

Title No.	Lot No.	Mukim.	Area.	Name of Owner.	Date of Service of Notice.	Land Assessment.	Education Rate.	Cost.	Total.
			A. r. p.			\$ c.	\$ c.	\$ c.	\$ c.
S. No. 7	8,135	Bachang	16 0 18	Gaya Hasan, Saidah Yahya, Zahra and Hadijah bte. Hashim ...	18-7-21	1 30	0 26	2 00	3 56
" 5	3360	B. Baru	5 1 02	Sin Kuang and Teo Hee ...	16-8-21	0 70	0 14	4 50	5 34
" 615	41,729 & 41,732	"	6 0 03	H. Masin bin Lemam ...	16-8-21	0 50	0 10	3 30	3 90
" 593	41,571	"	3 2 20	Nonia bte. Lamat ...	16-8-21	0 50	0 10	3 90	4 50
" 1,185	19'772	B. Rambei	1 3 36	H. Usop bin Doman ...	30-8-21	0 80	0 16	5 10	6 06

(Originally published in the Gazette of 30th December, 1921.)

No. 2122.—ORDINANCE NO. 135 (MUNICIPAL).

NOTICE OF SALE OF LAND TO RECOVER ASSESSMENT.

WHEREAS by Notices of Demand served or published on the dates quoted in column 4 of the schedule hereto, the persons mentioned in column 3 thereof were required to pay at the Senior District Office, Butterworth, the sums set against their names in column 7, being arrears and costs recoverable under Ordinance No. 135 (Municipal):

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the President, Rural Board, Province Wellesley, will proceed to sell by public auction the premises described in columns 1 and 2 of the schedule hereto (being the premises described), and all persons are hereby warned against alienating the premises so described by sale, gift or otherwise, and from receiving the same by purchase.

Given under my hand and seal of the Rural Board, Province Wellesley, this 21st day of December, 1921.

S. N. KING,
for President, Rural Board,
Province Wellesley, North.

SENIOR DISTRICT OFFICE,
BUTTERWORTH, 21st December, 1921.

SCHEDULE.

Mukim.	Lot.	Name of Owner.	Date of Service of Notice of Demand.	Assessment & E. Rate.	Costs.	Total.
1.	2.	3.	4.	5.	6.	7.
VI	414	Ahmad and Fatimah ...	17-8-21	\$ c. 0 96	\$ c. 2 50	\$ c. 3 46
III	5 ^I	Brahim bin Hassan ...	4-10-21	2 16	2 50	4 66

(Originally published in the Gazette of 6th January, 1922.)

No. 28.—ORDINANCE NO. 35 (LAND REVENUE COLLECTION).

NOTICE OF SALE OF LAND.

WHEREAS by a Notice of Demand served or published on the 29th day of August, 1921, MAT HASHIM BIN LAH was required to pay at the Senior District Office, Butterworth, the sum of \$4.20, being arrears and cost recoverable under Ordinance No. 35 (Land Revenue Collection).

And whereas the said sum has not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Collector of Land Revenue will proceed to sell by public auction the land described at the foot hereof (being the land in respect of which the arrear has accrued), and all persons are hereby warned against alienating the land so described, by sale, gift or otherwise, and from receiving the same by purchase, gift, or otherwise.

Given under my hand and seal this 29th day of December, 1921.

S. N. KING,

Deputy Collector of Land Revenue, P.W., North.

SCHEDULE.

Mukim.	Lot.	Name.	Date of service of Notice of Demand.	Annual Quit Rent.	Cost.	Total.
1.	2.	3.	4.	5.	6.	7.
				\$ c.	\$ c.	\$ c.
VI	293	Mat Hashim bin Lah	... 29th August, 1921	3 70	2 00	5 70

No. 39.—ORDINANCE NO. 135 (MUNICIPAL).

NOTICE OF SALE OF LANDS TO RECOVER ASSESSMENT.

WHEREAS by Notices of Demand served or published on the dates quoted in column 4 of the schedule hereto, the persons mentioned in column 3 thereof were required to pay at the Senior District Office, Butterworth, the sums set against their names in column 7, being arrears and costs recoverable under Ordinance No. 135 (Municipal).

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the President, Rural Board, Province Wellesley, will proceed to sell by public auction the premises described in columns 1 and 2 of the schedule hereto (being the premises described), and all persons are hereby warned against alienating the premises so described, by sale, gift or otherwise, and from receiving the same by purchase.

Given under my hand and the seal of the Rural Board, Province Wellesley, this 28th day of December, 1921.

S. N. KING,

for President, Rural Board, P.W., North.

SENIOR DISTRICT OFFICE,
BUTTERWORTH, 28th December, 1921.

SCHEDULE.

Mukim.	House.	Name of Owner.	Date of service of Notice of Demand.	Assessment and Education Rate.	Costs.	Total.
1.	2.	3.	4.	5.	6.	7.
				\$ c.	\$ c.	\$ c.
III	162	Akope bin Awang	... 18th October, 1921	1 32	2 50	3 82
III	328	Hamad bin Brahim	... 1st November, 1921	1 32	2 50	3 82
VI	529	Aisha binte Salleh	... 31st October, 1921	1 32	2 50	3 82

No. 40.—ORDINANCE NO. 135 (MUNICIPAL).

NOTICE OF SALE OF LANDS TO RECOVER ASSESSMENT.

WHEREAS by Notices of Demand served or published on the dates quoted in column 4 of the schedule hereto, the persons mentioned in column 3 thereof were required to pay at the Senior District Office, Butterworth, the sums set against their names in column 7, being arrears and costs recoverable under the Ordinance No. 135 (Municipal).

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the President, Rural Board, Province Wellesley, will proceed to sell by public auction the premises described in columns 1 and 2 of the schedule hereto (being the premises described), and all persons are hereby warned against alienating the premises so described, by sale, gift or otherwise, and from receiving the same by purchase.

Given under my hand and seal of the Rural Board, Province Wellesley, this 29th day of December, 1921.

S. N. KING,

for President, Rural Board, P.W., North.

SENIOR DISTRICT OFFICE,
BUTTERWORTH, 29th December, 1921.

SCHEDULE.

Mukim.	Lot.	Name of Owner.	Date of Service of Notice of Demand.	Assessment and Education Rate.	Costs.	Total.
1.	2.	3.	4.	5.	6.	7.
				\$ c.	\$ c.	\$ c.
V	1045 ^l	Mat Oosope bin Ali	16-8-21.	0 72	2 50	3 22
VII	1 ^l & ii	Oh Beng Hock	1-9-21.	10 20	2 50	12 70

(Originally published in the Gazette of 20th January, 1922.)

No. 124.—ORDINANCE NO. 135 (MUNICIPAL),

NOTICE OF SALE OF LANDS.

WHEREAS by Notices of Demand served or published as under ONG PAI and others were required to pay at the Rural Board Office, Malacca, the various sums, being arrears and costs recoverable under Ordinance No. 135 (Municipal):

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 71 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Chairman, Rural Board of Malacca, will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described, by sale, gift or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and the seal of the Rural Board this 5th day of January, 1922.

F. J. MORTEN,

for Chairman, Rural Board, Malacca.

SCHEDULE.

Title No.	Lot No.	Mukim.	Area.	Name of Owner.	Date of Service of Notice.	Land Assessment 1921.	Education Rates.	Costs.	Total.
			A. r. p.			\$ c.	\$ c.	\$ c.	\$ c.
S. No. 402	3,116	Balei Panjang...	12 0 04	Ong Pai	18 7 21	1 20	0 24	3 30	4 74
" 187	23,811 ^l	Bukit Katil	52 1 31	Tan Beng Chiang	16 8 21	11 00	2 20	5 10	18 30
" 434	41,914	Do.	6 3 08	H. Abd. Samat bin Kulop	16 8 21	0 90	0 18	5 10	6 18
" 290	27,994	Duyong	12 2 02	H. Jalal bin H. Idrus	16 8 21	0 70	0 14	4 50	5 34
Lease 4,330	2,290 ^{pt I}	Pringgit	1 2 03	Mewa Singh bin Lalsingh	1 9 21	0 50	0 10	2 70	3 30
S. No. 573	44,305	Sungei Udang	4 3 10	Kahima binte Absa	21 9 21	0 60	0 12	8 10	8 82
S. G. 12,403	27,866	Tanjong Minyak	4 3 36	Chew Hoh	30 9 21	0 50	0 10	4 50	5 10
" 15,546	8,048	Batu Berendam	6 2 11	Tan Seok Lee	7 7 21	2 20	0 44	2 00	4 64

(Originally published in the Gazette of 3rd February, 1922.)

No. 187.—ORDINANCE NO. 35 (LAND REVENUE COLLECTION).

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published on the dates specified in the fifth column, the following persons were required to pay at the Land Office the sums specified in columns 7 and 8, being arrears and costs recoverable under the Ordinance No. 35 (Land Revenue Collection):

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Collector of Land Revenue will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described, by sale, gift or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and seal this 21st day of December, 1921.

F. J. MORTEN,
Collector of Land Revenue,
Malacca.

[No. 2445/21.]

SCHEDULE.

Title No.	Lot No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
S. No.			A. R. P.			\$ cts.	\$ cts.	\$ cts.
20	...	Parju bin Brahim	1 3 39	T. Minyak	2 8 21	5 70	2 00	7 70
21	...	Parti bin Wangsa	1 2 17	"	19 7 21	5 70	1 70	7 40
22	...	Jo bin Tipoh	1 3 12	"	2 8 21	5 70	2 00	7 70
23	...	Wakimin bin Parti	1 3 06	"	2 8 21	5 70	2 00	7 70
24	...	Ponen bin Hasan	2 0 27	"	2 8 21	5 70	2 20	7 90
45	36305	Asan bin Saleh	3 3 00	"	15 7 21	5 70	1 90	7 60
46	36304	Chilin bin Asan	3 2 27	"	15 7 21	5 70	3 70	9 40
188	27893	Ma'ali bin Alam & 2 others	4 1 11	"	5 7 21	5 70	3 40	9 10
463	46909	Ten Liang	3 3 25	"	5 10 21	5 70	4 00	9 70
489	47697	Sudin bin Saleh	3 2 25	"	20 8 21	5 70	3 70	9 40
549	49411	Chia Leng Neo	3 0 93	"	16 8 21	5 70	6 50	19 20
550	49410	Do.	3 1 01	"	16 8 21	5 70	7 00	19 20
572	17433 ⁱⁱⁱ	Morsin bin Wanah	1 2 01	"	19 7 21	5 70	8 70	14 40
574	27843	Lamon bin Kromoh	1 2 08	"	20 8 21	5 70	8 70	14 40
580	17433 ⁱ	Enjali bin Hashim	1 0 07	"	5 10 21	5 70	6 20	11 90
581	17433 ⁱⁱ	Ab. Raman bin Lemam	1 1 18	"	19 7 21	5 70	7 50	13 20
584	17433 ⁴	H. Mohd. Asan bin Kusin	2 1 23	"	19 7 21	5 70	12 50	18 20
586	27841	Abu Omar bin Shukor	2 2 10	"	19 7 21	5 70	13 70	19 40
592	17433 ⁴	Ab. Lah bin Durin	2 3 14	"	19 7 21	5 70	15 00	20 70
609	10550 ^v	H. Doraman bin Ab. Wahid	2 3 32	"	2 8 21	5 70	15 00	20 70
19405	43690	T. Hashim bin H. Amat	11 0 34	"	16 8 21	5 70	56 00	126 30
20599	46477	Do.	3 3 24	"	16 8 21	6 30	20 00	126 30
20892	46479	Do.	6 0 07	"	...	...	31 00	126 30
20891	46482	Do.	2 1 32	"	...	...	13 00	126 30
20509	48128	Pang Ah Yon	7 1 08	"	5 10 21	6 30	38 00	44 30
20923	...	Loh Eng Neo	3 0 32	"	5 10 21	9 10	16 00	25 10
20860	48600	Lim Ang	24 3 25	"	29 8 21	6 90	125 00	131 90
21927	13392	Chua Lip Koh	2 0 02	"	22 8 21	6 30	8 00	14 30
22406	49783	Tan Ki Leong	9 1 02	"	5 10 21	6 30	15 00	21 30
22409	49782	Woh Ah Tye	18 2 34	"	29 8 21	6 90	31 00	77 90
23106	50004	Do.	7 3 32	"	29 8 21	6 90	40 00	77 90
26163	Por. C 79	Tong Qui	4 1 03	"	5 10 21	5 70	13 00	18 70
20340	42062	P. V. Raman Chitty	2 1 20	P. Rumput	11 8 21	...	13 00	18 70
20284	29335	Do.	319 0 25	"	11 8 28	...	1,596 00	1,974 30
20423	29339	Do.	4 2 10	"	11 8 21	6 30	24 00	1,974 30
20745	36626 ⁱⁱ	Do.	57 1 33	"	11 8 21	6 30	288 00	1,974 30
20811	29340	Do.	5 0 08	"	11 8 21	...	26 00	1,974 30
21696	42060	Do.	12 2 32	"	11 8 21	...	21 00	1,974 30
120	10399	H. Husin bin Surin	1 2 38	"	4 7 21	6 60	1 50	8 10
259	47714	Ma'ali bin Mohamed	0 0 38	"	16 8 21	6 60	0 50	7 10
587	50240	Senin bin Endin	1 3 12	"	25 6 21	9 10	4 00	13 10
193	12161	Chua Seck Hin	0 1 10	Bertam	7 7 21	3 50	0 50	4 00
285	47651	Nyonya bte. Endin & 2 others	1 0 14	Cheng	25 6 21	5 70	1 20	6 90
321	47652	Do.	1 0 02	"	25 6 21	5 70	2 00	7 70
333	41826	Timah bte. Mamat	0 3 36	"	25 6 21	5 25	2 00	7 25
341	7333 ⁱ	Manap bin Masahat & another	0 3 34	"	28 6 21	5 10	1 00	6 70
343	7333 ⁱⁱⁱ	Manap bin Masahat	0 1 02	"	28 6 21	5 10	0 60	6 70
2	8146	Mat bin Latip	1 0 20	Bachang	26 7 21	2 70	0 85	3 55
39	20355	Niachi bte. T. Husin	1 2 19	"	12 7 21	2 70	1 70	4 40
13	2668 ⁱⁱⁱ	Minah bte. Maripin	0 2 12	B. Panjang	31 10 21	2 30	0 50	2 80
136	1169	H. Ab. Gani bin H. Mohd. Usop	5 3 34	"	31 10 21	2 70	6 00	8 70
315	3106 ⁱ	Hitam bin Ab. Lah	5 1 38	"	31 10 21	2 70	5 80	8 50
349	3174	Napsiah bte. Manan	0 3 22	"	27 10 21	2 70	0 60	3 30
L. 395	...	Puteh bin Daboh	5 0 06	"	20 6 21	2 70	1 52	4 22
S. No. 95	828	Aminah bte. Ab. Raman	0 0 28	K. Kechil	8 10 21	2 30	0 50	2 80
103	929 ⁱ	Koh Geh Neo	0 0 33	"	8 10 21	2 30	0 50	2 80
390	919	Seman bin Brahim	0 0 37	"	24 7 21	2 30	0 50	2 80
654	3935 ^{iv}	Mhd. Saleh bin H. Hamid and others	0 1 21	"	8 10 21	2 70	0 50	3 20

No. 188.—ORDINANCE NO. 35 (LAND REVENUE COLLECTION).

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published on the dates specified in the sixth column the following persons were required to pay at the Land Office the sums specified in columns 7 and 8, being arrears and costs recoverable under the Land Revenue Collection:

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that, at the expiration of three months from the date of this notice, the Collector of Land Revenue will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the lands so described by sale, gift, or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and seal this 28th day of December, 1921.

F. J. MORTEN,
Collector of Land Revenue,
Malacca.

[No. 2445/21.]

SCHEDULE.

Title No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
		A. r. p.			\$ c.	\$ c.	\$ c.
S. No. 71	Esah bte. Mat & 2 others ...	1 3 22	Duyong.	16-7-21	3 10	1 50	4 60
" 406	Nekmah Moalaf ...	0 2 13	"	17-7-21	3 10	70	3 80
" 407	Surati bin H. Saleh ...	6 3 15	"	1-10-21	3 10	14 00	17 10
" 480	Md. Zahor bin H. Bakar ...	2 1 32	"	17-7-21	3 10	2 50	5 60
" 638	Chan Kong Ann ...	0 1 22	"	17-7-21	3 10	50	3 60
" 704	H. Amza bin Kechut ...	2 2 00	"	17-7-21	3 10	12 50	15 60
" 715	Alimun bin Dolah & another ...	1 2 08	"	17-7-21	3 10	5 20	8 30
" 735	Omar bin Dorasap & 2 others ...	0 0 13	"	17-7-21	3 10	50	3 60
" 769	Suparti bin H. Taib ...	4 0 22	"	20-7-21	3 10	8 50	11 60
" 427	Su Seng Kiat ...	3 2 03	"	17-7-21	3 10	3 00	6 10
" 444	Tijah bte. Hasan ...	0 2 20	"	31-10-21	3 10	70	3 80
" 677	Bachi bin Saman & others	1 3 02	"	31-10-21	3 10	1 60	4 70
" 703	Wi Ah Hin ...	2 3 30	"	31-10-21	3 10	15 00	18 10
" 751	Ramlan bin Jahaya & others ...	3 1 25	"	31-10-21	3 10	8 70	11 80
" 767	Pandan bin Andain ...	8 3 10	"	31-10-21	3 10	18 00	21 10
" 768	H. Taib bin Amat ...	5 0 06	"	31-10-21	3 10	10 50	13 60
S. G. 18728	Tan Jiak Lim ...	0 0 36	"	27-7-21	3 10	2 00	5 10
" 12258	Lim Kim Hoe & 2 others ...	1 0 09	"	31-10-21	3 10	1 60	4 70
S. No. 558	Bulat bin Hasan ...	2 0 36	"	17-7-21	3 10	1 10	4 20
" 563	Ismail bin Arshad ...	0 3 16	"	31-10-21	3 10	70	3 80
" 481	Matnor bin Omar ...	0 3 24	"	31-10-21	3 50	70	7 90
" 482	Matnor bin Omar ...	1 0 31	"	31-10-21		90	
" 483	Matnor bin Omar ...	0 2 00	"	31-10-21		50	
" 484	Matnor bin Omar ...	0 1 01	"	31-10-21		50	
" 491	Matnor bin Omar ...	2 1 01	"	31-10-21	3 10	1 80	9 40
" 290	H. Jalal bin H. Idrus ...	12 2 02	"	16-7-21		6 30	
" 688	Enjah bin Ali & another ...	1 2 23	"	31-10-21	3 50	90	4 40
" 1146	Sahudeh bte. Sanudin ...	2 3 00	B. Lintang.	16-8-21	5 70	13 70	19 40
" 1226	Omar bin Dolah ...	2 1 04	"	1-11-21	5 70	12 50	18 20
" 1404	Drus bin Ahim ...	3 1 03	"	24-8-21	5 70	7 00	12 70
" 1409	Sa'omah bte. Ahim ...	0 3 33	"	23-8-21	5 70	5 00	10 70
" 874	Limat bin H. Lahap ...	3 0 20	"	24-8-21	5 70	16 20	21 90
" 1244	Ahim bin Monil ...	1 2 23	"	1-11-21	5 70	8 70	14 40
" 1154	Marope bin Md. Saleh ...	2 0 20	"	1-11-21	5 70	11 20	16 90
" 1302	H. Kaspola bin Amat ...	3 1 28	"	10-8-21	5 70	17 50	23 20
" 434	H. Ab. Samat bin Kulop ...	6 3 08	B. Katil.	30-6-21	5 10	7 00	12 10
" 440	Mat bin Ali ...	3 2 06	"	30-6-21	5 10	3 70	8 80
" 232	Mamat bin Kasim & others	0 2 34	Pringgit.	10-10-21	2 70	50	3 20
" 246	Janudin bin Abu ...	0 2 26	"	17-7-21	2 70	50	3 20
" 255	H. Osman bin H. Lengoh & another ...	0 3 32	"	17-7-21	2 70	50	3 20
" 178	Tiang Sun ...	2 1 16	B. Baru.	31-10-21	3 10	2 10	6 70
" 179	Tiang Sun ...	0 3 20	"	"		1 50	
" 593	Noniah bte. Lamat ...	3 2 30	"	5-7-21	3 10	4 00	7 10
" 605	Tamchi bin Masahat ...	1 2 25	"	6-7-21	3 10	1 85	4 95
" 103	Dris bin Pajar ...	2 0 06	"	30-6-21	3 10	1 05	4 15
" 143	Tang Jan ...	0 1 12	P. Rama.	26-10-21	2 00	70	2 70
" 540	Tan Chik Seng & another	0 1 30	"	29-9-21	2 00	70	2 70
" 158	Leman bin Saleh & 2 others ...	1 0 21	P. Temu.	26-10-21	2 70	90	3 60
" 345	Osman bin Arip ...	1 0 26	"	31-10-21	2 70	60	3 30
" 37	Endin bin Sim & others ...	3 1 22	Perun.	9-7-21	5 70	14 00	19 70
S. G. 20301	Seman bin Mat ...	1 3 26	B. Katil.	23-7-21	5 10	10 00	15 10
" 26	Mamud bin Puasa ...	0 1 30	Perun.	9-7-21	5 10	2 20	7 30
" 111	Lahudin bin Bech & others	1 0 08	"	9-7-21	5 70	1 70	7 40
" 172	Mamat bin Latip ...	0 0 38	"	9-7-21	5 70	50	6 20
" 176	Manap bin Takip ...	0 0 32	"	24-8-21	5 70	50	6 20
" 245	Usop bin Laji ...	0 1 21	"	8-7-21	5 70	50	6 20
" 283	Eudin bin Usop ...	0 2 09	"	24-8-21	5 70	70	6 40

Title No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
		A. r. p.			\$ c.	\$ c.	\$ c.
S. G. 464	Ab. Rani bin Madon ...	1 0 30	Perun.	8-7-21	2 30	60	2 90
" 523	Usop bin Akop ...	0 2 00	"	12-7-21.	5 70	50	6 20
" 582	Enjah bte. Husin & others	0 2 30	"	8-7-21	7 90	1 50	9 40
" 594	Dorahim bin Sleman & others ...	0 1 38	"	12-7-21	5 70	1 20	6 90
" 633	Omar bin Seman ...	0 1 36	"	10-8-21	5 70	1 00	6 70
" 726	Mamat bin Puasah ...	0 1 39	"	9-7-21	5 70	2 20	7 90
" 767	Ha Chim bin Amat ...	2 0 29	"	24-8-21	5 70	5 00	10 70
" 797	Mat bin Puasa ...	0 2 32	"	9-7-21	5 70	3 00	8 70
" 799	Latip bin Puasa ...	0 3 12	"	9-7-21	5 70	2 50	8 20
" 95	Masim bin Landoh ...	1 1 34	T. Batu.	21-9-21	7 50	1 10	8 60
" 100	Masim bin Landoh ...	0 3 32	"	21-9-21	7 50	70	8 20
" 128	Rabu bin Sahudin ...	1 0 28	"	21-9-21	6 90	90	7 80
" 134	Bedin bin Taib ...	3 2 18	"	21-9-21	6 90	3 00	10 50
" 393	Dolah bin Md. Usop ...	0 3 11	"	21-9-21	6 90	4 50	11 40
" 474	Resah bte. Brahim ...	1 0 09	"	21-9-21	6 90	4 00	10 90
" 495	Sulong bin Matdin ...	2 0 34	"	26-8-21	6 90	2 20	9 10
" 812	Sadiah bte. Resat ...	1 0 00	"	21-9-21	6 90	2 00	8 90
" 839	Kechut bin Sedin & others ...	1 0 06	"	6-8-21	6 90	90	7 80
" 842	Enjah bte. Wahat ...	0 1 07	"	6-8-21	6 90	3 90	10 80
" 882	Omar bin Dolah ...	1 0 09	"	3-9-21	6 90	6 20	13 10
" 20291	Tang Ah Chan ...	1 1 06	"	11-10-21	6 90	5 00	11 90
S. No. 194	Salim bin H. Nadin ...	0 1 13	A. Molek.	2-8-21	5 70	50	6 20
" 713	Baba bin H. Dolah ...	4 3 21	"	6-8-21	5 70	25 00	30 70
" 745	Matsaid bin Daud ...	0 2 29	"	6-8-21	5 70	70	6 40
S. G. 21431	Tan Loon & another ...	0 3 25	"	14-7-21		5 00	
" 22223	Tan Loon & another ...	0 0 27	"	14-7-21		1 00	
" 22840	Tan Loon & another ...	5 0 23	"	14-7-21		26 00	
" 23249	Tan Loon & another ...	8 2 22	"	14-7-21		44 00	
" 24955	Tan Loon & another ...	1 3 14	"	14-7-21	7 80	9 00	245 10
" 24956	Tan Loon & another ...	6 0 18	"	14-7-21		31 00	
" 15465	Tan Loon & another ...	6 2 24	"	14-7-21		10 10	
" 17283	Tan Loon & another ...	4 1 10	"	14-7-21		20 20	
" 17535	Tan Loon & another ...	6 1 02	"	14-7-21		31 00	
" 17743	Tan Loon & another ...	12 0 05	"	14-7-21		60 00	
" 17752	Tan Loon & another ...	6 1 05	"	14-7-21		31 40	
" 19186	Tan Loon & another ...	3 1 17	B. Lintang.	30-6-21	5 70	18 00	55 10
" 19418	Esah & Kelsom bte. H. Ngah ...	5 0 26	"	18-7-21	6 30	26 00	32 30
" 19994	Lee Chim Kay ...	7 3 15	A. Molek.	30-6-21		40 00	
" 19993	Lee Chim Kay ...	7 3 33	"	30-6-21		40 00	
" 19992	Lee Chim Kay ...	8 2 21	"	30-6-21	9 30	41 00	276 30
" 17334	Lee Chim Kay ...	13 3 14	"	30-6-21		60 00	
" 20948	Lee Chim Kay ...	4 3 10	"	30-6-21		25 00	
" 21851	Lee Chim Kay ...	10 1 00	"	31-10-21		52 00	
" 20166	Lim Kim Siew ...	4 1 06	B. Katil.	23-7-21	5 10	23 00	28 10
L. 4358	Mamat bin Kamamdin ...	0 3 06	Pringgit.	20-6-21	2 70	1 12	3 82
S. G. 5894	Yeo Tiam Lock ...	14 3 28	B. Baru.	20-7-21	3 10	16 90	20 00
" 10562	Chan Guan Yong ...	3 0 34	"	29-9-21	3 10	7 40	10 50
" 21044	Chee Kim Chiang ...	17 0 16	"	23-7-21	3 10	86 00	80 10
S. No. 947	H. Said bin H. Sahat ...	4 2 13	B. Lintang.	24-8-21	5 70	10 70	16 40
Lot 10042	Tan Kong & another ...	0 2 10	"	31-8-21	6 30	15 00	21 30
S. G. 20310	Leong Eng Wah & another	18 3 11	"	8-9-21	9 10	95 00	104 10
" 25756	Chong Quai ...	5 1 20	"	5-10-21	6 30	0 00	15 30
S. N. 187	Tan Beng Chiang ...	52 1 31	B. Katil.	26-6-21	5 10	262 50	267 60
L. 4045	Said Ab. Raman bin Md. Alhashi ...	24 0 22	K. Besar.	23-6-21	3 50	7 25	10 75
S. G. 1185	H. Esop bin Doman ...	1 3 26	"	3-8-21	5 10	4 50	9 60
S. No. 629	Hasan bin Abu ...	5 3 18	Duyong.	31-10-21	3 10	6 00	9 10
" 640	Baba bin Ahim ...	8 0 12	"	17-7-21	3 10	8 30	11 40
" 120	Bakar bin H. Matsaleh ...	0 0 30	T. Kling.	26-7-21	5 10	50	5 60
" 506	Apipah bte. Ponpin ...	0 3 38	"	17-9-21	5 10	1 10	6 20
" 729	Deriah bte. Saleh & another	0 1 15	"	17-9-21	5 10	80	5 90
" 745	Doraman bin Mamat & another ...	0 1 11	"	23-8-21	5 10	70	5 80
" 1047	Timah bte. Matyasin ...	2 0 33	"	17-9-21	5 10	2 80	7 90
" 1072	Rabu bin Kahak ...	3 0 30	"	17-9-21	5 10	3 20	8 30
" 1363	Talip bin Ab. Raman ...	0 3 00	"	17-9-21	5 10	70	5 80
" 1729	Nyamah bte. Ali ...	0 3 10	"	17-9-21	5 10	2 50	7 60
" 1781	Sewan bin Ab. Jabar ...	1 2 19	"	17-9-21	5 10	2 10	7 20

No. 189.—ORDINANCE NO. 35 (LAND REVENUE COLLECTION).

NOTICE OF SALE OF LAND.

WHEREAS by Notices of Demand served or published on the dates specified in the sixth column the following persons were required to pay at the Land Office the sums specified in columns 7 and 8, being arrears and costs recoverable under the Ordinance No. 35 (Land Revenue Collection):

And whereas the said sums have not been paid and cannot be recovered in the manner prescribed in section 6 of the said Ordinance:

Notice is hereby given that at the expiration of three months from the date of this notice, the Collector of Land Revenue will proceed to sell by public auction the lands described at the foot hereof (being the lands in respect of which the arrears have accrued), and all persons are hereby warned against alienating the land so described, by sale, gift, or otherwise, and from receiving the same by purchase, gift or otherwise.

Given under my hand and seal this 24th day of December, 1921.

F. J. MORTEN,
Collector of Land Revenue.

[No. 2445/21.]

Title No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
		A. r. p.			\$ c.	\$ c.	\$ c.
S. No. 1002	Asiah bte. Tahir ...	0 0 27½	Alie.	17-8-21	3 50	50	4 00
" 74	Omar bin Ali ...	1 0 14	B. Katil.	21-6-21	5 10	6 20	11 30
" 138	Sahit bin H. Salam ...	3 2 03	"	20-6-21	5 10	9 20	14 30
" 385	Mayatim bin Eudin ...	0 1 09	"	29-6-21	5 10	5 00	10 10
" 386	Bachi bin Bakar & 2 others ...	4 1 02	"	30-6-21	5 10	18 00	23 10
" 397	Bachi bin Baba & others ...	1 0 20	"	30-6-21	5 10	5 00	10 10
" 310	Mamat bin Ali ...	0 2 10	Krubong.	16-6-21	5 80	50	6 30
" 541	Abu bin Abas ...	0 3 10	"	16-6-21	5 70	70	6 40
" 558	Ali bin Md. Nor ...	1 2 24	"	8-10-21	5 70	2 40	8 10
" 599	Kasim bin Nadin ...	3 3 04	"	31-10-21	5 70	4 00	9 70
" 618	Mat bin Husin & another ...	0 1 36	"	20-6-21	6 30	2 00	8 30
" 619	Noniah bte. Eudin & 2 others ...	1 0 34	"	20-6-21	6 30	2 00	8 30
" 650	Umat bin Kulop ...	0 3 02	"	20-6-21	6 30	2 00	8 30
" 673	Noniah bte. Eudin & 2 others ...	0 2 04	"	20-6-21	6 30	3 70	10 00
" 676	H. Amat Moalaf ...	1 3 00	"	20-6-21	6 90	2 60	9 50
" 678	Dolah bin Lemat ...	3 1 19	"	20-6-21	7 50	5 20	12 70
" 695	Abas bin Mat ...	1 3 03	"	13-6-21	7 50	4 80	12 30
" 705	Chiew Ah Joon ...	7 1 23	"	20-6-21	6 90	7 50	14 40
S. G. 18436	Chan Boon Chye ...	2 3 05	"	4-8-21	5 70	6 00	11 70
" 24907	Ali bin Md. Nor ...	5 1 22	"	22-11-21	8 50	27 00	35 50
" 19501	Chan Cheng Siew ...	27 1 10	T. Minyak.	22-8-21		138 00	
" 20594	Chan Cheng Siew ...	27 2 02	"			139 00	
" 20494	Chan Cheng Siew ...	64 1 04	"			323 00	
" 20597	Chan Cheng Siew ...	23 1 03	"			118 00	
" 20700	Chan Cheng Siew ...	124 1 23	"		7 80	623 00	2,986 80
" 20580	Chan Cheng Siew ...	79 3 32	"			400 00	
" 20679	Chan Cheng Siew ...	26 0 20	"			131 00	
" 20794	Chan Cheng Siew ...	125 1 36	"			209 00	
" 20793	Chan Cheng Siew ...	113 3 18	"			570 00	
" 20885	Chan Cheng Siew ...	65 1 32	"			328 00	
S. No. 42	Dolah bin Mamat ...	0 1 20	Semabok.	28-7-21	2 70	50	3 20
" 233	Matahir bin Taslim ...	2 0 02	"	28-7-21	2 70	1 50	4 80
" 235	Matahir bin Taslira ...	0 3 03	"	28-7-21	2 70	60	4 40
" 279	Ab. Raman bin Kasim ...	1 2 33	"	28-7-21	2 70	1 70	4 40
" 285	Mamat bin Rasip ...	4 1 15	"	28-7-21	2 70	4 50	7 20
" 316	Sabudin bin H. Japar ...	0 1 08	"	28-7-21	2 70	50	3 20
" 329	Napsiah bte. Ali ...	1 0 38	"	28-7-21	2 70	1 20	3 90
" 360	Dolah bin Sabin & another ...	0 1 23	"	5-8-21	2 70	2 00	4 70
" 568	Patimah bte. H. Hashim ...	0 1 12	"	5-8-21	2 70	1 00	3 70
" 800	Timah bte. Tamat ...	0 0 28	"	5-8-21	2 70	50	3 20
" 851	Kechut bin Amin ...	1 1 32	"	5-8-21	2 70	50	3 20
" 1005	Embah bte. Omar & 3 others ...	0 0 11	"	5-8-21	2 70	60	3 30
" 733	Chua Lip Kay & others ...	0 2 08	T. Mas.	30-6-21	5 70	70	7 10
" 734	Chua Lip Kay & others ...	0 2 22	"	30-6-21	5 70	70	7 10
" 823	Limat bin H. Lahap & another ...	1 3 05	"	24-6-21	5 10	10 00	15 10
" 48	Itam bte. Jimah ...	1 0 03	P. Semabok.	31-10-21	2 30	1 20	4 00
" 50	Itam bte. Jimah ...	0 0 35	"	31-10-21	2 30	50	4 00
L. 4330	Mewa Singh ...	1 2 03	Pringgit.	20-6-21	2 70	1 50	4 20
S. No. 405	Dali bin Mohd. ...	1 0 10	B. Piatu.	20-6-21	2 30	1 90	4 20
" 243	Ku Leng Ann ...	0 3 35	B. Berendam.	7-7-21	3 10	95	6 60
" 244	Ku Leng Ann ...	5 0 16	"	7-7-21	3 10	2 55	10 60
" 206	Net bin H. Hamid ...	5 1 19	"	1-11-21	5 10	5 50	10 60
" 56	Salmah bte. H. Endut & another ...	1 2 36	Kandang.	29-6-21	3 30	2 60	5 90
" 170	Seman bin Said & another ...	0 1 16	"	29-6-21	3 50	70	4 20
" 238	Seman bin Said & another ...	3 1 14	"	20-6-21	3 50	5 20	8 70
S. G. 20756	Ong Poh Neo ...	1 1 16	"	2-8-21	3 50	4 00	7 50
" 5547	Chua Sek Hin ...	28023 sq. ft.	Kubu.	10-8-21		4 50	
" 5548	Chua Sek Hin ...	5630 "	"	10-8-21		4 50	
" 5558	Chua Sek Hin ...	8370 "	"	19-8-21	2 00	7 50	44 00
" 5550	Chua Sek Hin ...	7030 "	"	19-8-21		6 00	
" 5628	Chua Sek Hin ...	53840 "	"	19-8-21		19 00	

Title No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
		<i>A. r. p.</i>			<i>\$ c.</i>	<i>\$ c.</i>	<i>\$ c.</i>
S. G. 20326	Chua Lip Sian ...	1012 sq. ft.	Tran- querah.	17-8-21	2 00	5 00	7 00
S. No. 30	Puteh bte. H. Bakar ...	1 0 26	T. Kling.	26-7-21	5 10	2 50	7 60
" 164	Mamud bin Ajam & others	0 2 16	"	26-7-21	5 70	1 50	7 20
" 182	Labah bte. Leman ...	0 0 32	"	23-8-21	5 70	70	6 40
" 250	Usop bin H. Mamud & another ...	0 2 26	"	23-8-21	5 10	1 20	6 30
" 816	Puteh bte. H. Abu Bakar ...	0 2 14	"	10-8-21	5 10	90	6 00
" 1137	Jani bte. Hasan & 4 others	2 3 36	"	23-8-21	8 20	3 40	11 60
" 1243	Kambal bin H. Nudin ...	1 0 00	"	23-8-21	5 70	2 00	7 70
" 1431	Esah bte. Asan ...	0 3 24	"	23-8-21	6 30	5 00	11 30
" 1529	Esah bte. Sam ...	0 2 22	"	24-8-21	5 70	1 80	7 50
" 1543	Wan bin Jabar ...	0 3 10	"	3-9-21	6 30	1 00	7 30
" 1551	H. Mohd. bin Jambi ...	1 0 06	"	23-8-21	6 30	1 90	8 20
" 1569	H. Raman bin H. Usop ...	0 1 06	"	23-8-21	6 30	70	7 00
" 1780	Fatimah bte. Ab. Jabar ...	1 2 22	"	23-8-21	6 30	2 10	8 40
" 1792	H. Raman bin H. Usop ...	0 1 35	"	23-8-21	6 30	80	7 10
" 6	Mosque ...	0 0 11	S. Udang.	21-9-21	8 10	70	8 80
" 15	Amat bin Osman ...	0 2 31	"	13-8-21	8 10	70	8 80
" 20	Edah bte. Leman & 3 others ...	3 1 06	"	21-9-21	8 10	1 65	9 75
" 24	Mohd. bin Sam ...	2 0 01	"	27-8-21	8 70	1 40	10 10
" 62	Edah bte. Leman & others	0 3 03	"	21-9-21	8 10	1 00	9 10
" 243	Mohd. bin Sam ...	0 3 24	"	27-8-21	8 10	80	8 90
" 272	Sidah bte. H. Mohd. ...	4 2 22	"	21-9-21	8 10	4 00	12 10
" 374	Peah bte. Sahir ...	2 3 22	"	13-8-21	8 10	1 45	9 55
" 490	Sedah bte. H. Mohd. ...	0 0 22	"	27-7-21	8 10	50	8 60
" 492	Leman bin H. Md. Saleh & others ...	8 1 13	"	28-7-21	8 10	6 30	14 40
" 723	H. Amat bin Osman ...	2 1 05	"	28-7-21	8 70	2 50	11 20
" 906	K. Majid bin Sahat ...	0 2 37	"	27-8-21	8 10	2 20	10 30
" 1029	H. Rasip bin H. Md. Saleh	0 3 38	"	27-7-21	7 50	5 00	12 50
" 1037	H. Bedin bin Jenal ...	5 3 04	"	27-7-21	8 10	30 00	38 10
" 1049	Sandang bin Lambak ...	0 3 12	"	27-7-21	7 50	5 00	12 50
S. G. 20929	Chan Teck Neo & another	6 2 30	"	16-8-21	7 50	34 00	872 50
" 20930	Chan Teck Neo & another	166 0 01	"	16-8-21	7 50	831 00	
" 21045	Tan Soo Hock & another ...	25 0 32	"	22-8-21		42 00	
" 21664	Tan Soo Hock & another ...	1 1 02	"	22-8-21		6 00	
" 23334	Tan Soo Hock & another ...	6 0 01	"	22-8-21		31 00	
" 22435	Tan Soo Hock & another ...	43 0 08	"	22-8-21	7 50	215 00	732 50
" 22267	Tan Soo Hock & another ...	9 0 12	"	22-8-21		15 00	
" 22230	Tan Soo Hock & another ...	80 2 25	"	22-8-21		404 00	
" 24914	Tan Soo Hock & another ...	2 1 14	"	22-8-21		12 00	
S. No. 190	Pendek bin Senin & others	0 3 01	B. Lintang.	12-8-21		50	
" 191	Pendek bin Senin & others	0 1 03	"	12-8-21	5 10	50	6 10
" 214	Meriam bte. H. Ngah ...	1 0 16	"	5-8-21	5 70	60	6 30
" 259	Dolah bin Amin ...	1 0 07	"	5-8-21	5 70	60	6 30
" 295	Long bin Ramat ...	1 0 10	"	12-8-21	5 10	70	5 80
" 329	Euchom bte. Jamaludin ...	0 2 14	"	12-8-21	5 10	50	5 60
" 513	Nisah bte. Suboh ...	0 0 28	"	16-8-21	5 70	50	6 20
" 516	Atip bin Jamaludin ...	0 0 26	"	16-8-21	5 70	50	6 20
" 660	Dalip bin H. Jamaludin ...	1 2 02	"	16-8-21	5 70	50	6 50
" 688	Pendek bin Senin ...	1 2 16	"	12-8-21	5 70	1 70	7 40
" 775	Leman bin Burok ...	6 0 32	"	16-8-21	5 10	9 30	14 40
" 800	Amid bin Aman ...	0 1 16	"	16-8-21	5 70	50	6 20
" 817	Pendek bin Senin ...	2 0 02	"	12-8-21	5 70	11 20	16 90
" 818	Amid bin Lias ...	5 0 02	"	12-8-21	5 10	26 00	31 10
" 822	Sam bin Man ...	1 1 06	"	16-8-21		60	7 00
" 823	Sam bin Man ...	2 3 36	"	16-8-21	5 70		
" 852	Jas bin Ngoh ...	2 2 20	"	19-8-21	5 70	13 70	19 40
" 904	Samat bin Pusias ...	2 1 25	"	12-11-21	5 10	1 20	6 30
" 913	Kamdi bin Amat ...	1 3 20	"	19-8-21	5 70	10 00	15 70
" 964	H. Amat bin Papak ...	1 0 38	"	23-8-21	5 70	1 00	6 70
" 990	Minam bte. Prop. Manyola	4 1 23	"	19-8-21	5 70	22 50	28 20
" 992	Ab. Raman bin Sam ...	2 1 21	"	19-8-21	5 70	2 50	8 20
" 1030	Kamdi bin Amat ...	5 0 38	"	19-8-21	5 70	26 20	31 90
" 1052	Kamdi bin Amat ...	2 0 00	"	19-8-21	5 70	10 00	15 70
" 1067	Dolah bin Bahari ...	1 1 08	"	12-8-21	5 10	80	5 90
" 1090	Isah bte. Manit ...	0 0 30	"	16-8-21	5 10	50	5 5
" 1102	Sam bin Moja ...	0 0 30	"	19-8-21	5 70	19 10	24 80
" 1115	Mosta bin I. Sani ...	4 3 16	"	10-8-21	5 70	22 50	28 26
" 1130	Dolah bin Amin ...	6 1 26	"	16-8-21	5 70	32 50	38 26
" 1137	Yahaya bin Tahir ...	2 0 34	"	16-8-21	5 70	11 20	16 90
" 1144	Kamis bin Sahat ...	3 2 04	"	16-8-21	5 70	18 70	24 40
" 1152	Abu bin Ahim ...	2 2 20	"	16-8-21	5 70	13 70	19 40
" 1175	Pendek bin Senin ...	4 1 00	"	12-8-21	5 70	21 20	26 90
" 1176	Matjaib bin Pendek ...	2 2 10	"	12-8-21	5 70	13 70	19 40
" 1108	Jas bin Ngoh ...	1 0 05	"	19-8-21	5 70	6 20	11 90
" 1201	Sam bin Man ...	5 0 31	"	16-8-21	5 70	26 20	31 90
" 1202	Sulong bin Pendot ...	6 1 00	"	16-8-21	5 70	31 20	36 90
" 1211	Jambok bin Pendek ...	3 0 30	"	12-8-21	5 70	16 20	21 90
" 1220	Mahawa bte. Tahir ...	0 1 29	"	16-8-21	5 70	50	6 20
" 1276	Sidah bte. Ludin ...	1 1 25	"	23-8-21	5 70	6 20	11 90
" 1277	Nedah bte. Sudin ...	1 1 25	"	23-8-21	5 70	6 20	11 90
" 1303	Chiman bin H. Kaspola ...	2 1 05	"	10-8-21	5 70	12 50	18 20
" 1307	Kaspiah bin Mat Raman ...	2 0 02	"	10-8-21	5 70	11 20	16 90
" 1308	Jasim bin H. Ab. Raman ...	1 3 26	"	10-8-21	5 70	10 00	15 70
" 1309	Dolah bin Hasan ...	1 3 24	"	10-8-21	5 70	10 00	15 70
" 1317	Sali bin Kasan ...	2 0 10	"	19-8-21	5 70	11 20	16 90

Title No.	Name.	Area.	District.	Date of Service of Notice of Demand.	Arrears and Costs.	Current Assessment.	Total Amount due.
		A. r. p.			\$ c.	\$ c.	\$ c.
S. No. 1318	Kedam bin Parto de Kromoh ...	2 0 21	B. Lintang.	19-8-21	5 70	11 20	16 90
" 1366	Meriam bte. Omar ...	2 3 31	"	3-9-21	5 70	15 00	20 70
" 1367	Manap bin Marasat ...	6 3 08	"	3-9-21	6 90	35 00	41 90
" 1375	Sam bin Man ...	0 0 14	"	6-9-21	5 70	50	6 20
" 1392	Miswan bin Ahmat ...	2 1 06	"	19-8-21	5 70	12 50	18 20
" 1395	Minah bte. Masin ...	0 2 39	"	23-8-21	3 50	3 20	6 70
" 52	Sabudin bin Jantan ...	0 3 10	B. Rambai.	7-9-21	6 30	1 00	7 30
" 65	Md. Said bin Ma'ali ...	3 3 32	"	17-9-21	5 10	4 00	9 10
" 225	Ali Budin bin Abas ...	0 3 02	"	10-8-21	5 10	1 00	6 10
" 234	Ali Budin bin Abas ...	1 1 33	"	10-8-21	5 10	1 45	6 55
" 411	H. Masin bin Leman ...	1 2 30	"	20-9-21	5 70	1 70	7 40
" 506	Esah bte. Tanggoh & another ...	10 0 11	"	23-8-21	5 70	7 60	13 30
" 576	Ma'arop bin Suboh & another ...	0 3 19	"	17-8-21	5 70	50	6 20
" 584	Chin Ah Siew & another ...	9 1 10	"	7-9-21	5 70	9 50	15 20
" 589	Amat bin Masahat & others ...	2 2 19	"	3-9-21	6 30	2 00	8 30
" 608	Ahmad bin H. Omar ...	1 2 38	"	3-9-21	5 70	80	6 50
" 708	Long bte. Samidin ...	0 1 26	"	3-9-21	5 70	1 50	7 20
" 695	Manap bin Jabar ...	4 2 39	"	3-9-21	5 70	4 70	10 40
" 1093	Puteh bte. Ab. Gani & others ...	4 0 10	"	19-9-21	5 70	3 10	8 80
" 1094	Kamisiah bte. Ramat ...	0 2 14	"	17-8-21	5 10	50	5 60
" 1591	Puteh bte. Ab. Gani & 4 others ...	1 2 10	"	19-9-21	5 70	1 20	7 80
" 1592	Puteh bte. Ab. Gani & 4 others ...	1 0 26	"	19-9-21	5 70	90	6 40
" 1768	Usop bin H. Bakar ...	0 3 26	"	20-9-21	5 70	70	8 30
" 1878	Puteh bte. H. Abu Bakar ...	3 0 30	"	20-9-21	5 10	3 20	8 60
" 2009	H. Taib bin H. Ashim ...	3 1 06	"	20-9-21	6 90	1 70	4 20
" 2043	H. Jambol bin H. Saleh ...	0 2 03	"	19-8-21	3 50	70	7 30
" 2051	Manin bin Husin & 2 others ...	1 1 06	"	20-9-21	5 10	2 20	6 80
" 2141	Baba bin Janudin ...	0 3 20	"	3-9-21	6 30	50	8 60
" 2164	Manap bin Jabar ...	3 1 37	"	22-8-21	5 10	3 50	10 80
" 1321	Hasuah bte. T Mamud ...	61 2 25	"	16-8-21	6 30	18 70	10 00
" 1609	Hasuah bte. T Mamud ...	5 2 25	"	16-8-21	6 30	10 00	10 00
" 1770	Hasuah bte. T. Mamud ...	3 3 38	"	16-8-21	6 30	10 00	28 70
" 1789	Hasuah bte. T. Mamud ...	3 3 26	"	16-8-21	6 30	10 00	5 70
" 1790	Hasuah bte. T. Mamud ...	3 3 26	"	16-8-21	6 30	10 00	1 00
" 1875	Hasuah bte. T. Mamud ...	9 2 16	"	16-8-21	6 30	28 70	1 00
" 1453	Hat bin Amat ...	2 0 00	"	17-8-21	5 70	1 00	6 70
S. G. 18489	H. Amat bin H. Ibrahim ...	6 1 10	"	25-7-21	5 10	15 00	98 10
" 18566	H. Amat bin H. Ibrahim ...	34 1 26	"	25-7-21	5 10	78 00	27 60
" 18048	Sabidah bte. Amat ...	14 3 35	"	27-7-21	5 10	22 50	

(Originally published in the Gazette of 9th February, 1922.)

No. 220.—ORDINANCE NO. 108 (FORESTS).

NOTIFICATION OF THE PROPOSED CONSTITUTION OF A RESERVED FOREST.

IN pursuance of the provisions of sections 4 and 5 of Ordinance No. 108 (Forests) notice is hereby given that it is proposed to constitute the land described below a Reserved Forest, and that every person claiming any right or privilege, or making any claim in respect of any land within the limits of the area proposed for reservation must present to me, within a period of three months from the date of this notification, a written notice specifying the nature of such right or claim.

F. S. JAMES,
Colonial Secretary,
Straits Settlements.

SINGAPORE, 4th February, 1922.

DESCRIPTION:

Situation.—Portion No. 356 (shown upon file plan No. 6007 which may be seen in the office of the Superintendent of Revenue Surveys, Penang) in Mukim No. IV, Sempit, Dindings.

Approximate Area.—603 acres, 2 roods, comprising Bukit Kopia and its foothills.

Boundaries:—

North—From the sea-coast a cut line in a more or less east-south easterly direction to the western extremity of portion 46; thence this portion to its eastern extremity; thence a cut line running approximately as follows:—

East-North-east for about 11 $\frac{1}{4}$ chains.
 East by South „ 8 $\frac{1}{4}$ „
 South-east by South „ 11 „
 East „ 12 „
 North-east by North „ 9 $\frac{1}{2}$ „
 East by North „ 26 $\frac{1}{4}$ „
 East-South-east „ 15 $\frac{3}{4}$ „

East—South-east by South for about 25 chains; and South-west by South to the North-west corner of portion No. 119; thence portions 119, 120 and 118 to the South-west corner of the last mentioned portion; thence a cut line running approximately South-west to the eastern extremity of portion No. 116.

South—Portion 116 and portion 115 to its South-western corner; thence a cut line running approximately South-west for about 15 chains to a point on the north-eastern boundary of portion No. 81; thence portion 81 and portion 82 to its northern extremity; thence a cut line running approximately North by West for about 6 $\frac{1}{4}$ chains, and West by North for about 7 $\frac{1}{2}$ chains to the eastern corner of portion No. 84; thence this portion to its north-western corner; thence a cut line running approximately West-North-west to the north-eastern corner of portion No. 111; thence this portion to its north-western corner; thence a cut line running approximately West-North-west to the northern extremity of portion No. 47; thence this portion to its north-western corner.

West—From the point last mentioned a cut line running approximately North by West to the sea-coast; thence the sea-coast to a point approximately West-North-west of the western extremity of portion No. 46. [No. 11322/21.]

NOTICE OF SALE OF CROWN LANDS.

NOTICE is hereby given that 2 building allotments situate at Robinson Road will be offered for sale by Public Auction at the Land Office at 11 A.M. on Monday, the 6th March, 1922.

Lot No.	Area.	Annual Quit Rent.	Charges.
		\$	\$
105 ²⁶	2,271 square feet.	114	14
105 ²⁷	2,271 „	114	14

A substantial building must be erected on the land, subject to the provisions of the Municipal Ordinance for the time being in force and agreeably to plans and elevations to be prepared by the purchaser and approved by the Hon'ble the Colonial Engineer for the time being, within 5 years from the date of sale.

Any further information may be obtained at the Land Office.

ARTICLES AND CONDITIONS OF SALE OF EACH OF THE ABOVE LOTS.

- I. The title under which these lands will be held by the purchasers will be a Statutory Grant issued under Ordinance No. 34, a copy of which may be seen on application to the Collector of Land Revenue.
- II. Rent from the date of the sale, together with the charges mentioned, must be paid in full by the purchaser immediately after the land is knocked down to him.
- III. At the sale of the land, the highest bidder shall be the purchaser, and if any dispute shall arise between two or more bidders the Auctioneer may determine the same, or put the land up again at a previous undisputed bidding.
- IV. No person shall advance less at any bidding than a sum to be fixed by the Auctioneer at the sale and no bidding shall be retracted.
- V. The Government reserves the right to refuse any bid, and also to stop the sale.
- VI. Immediately after the fall of the hammer, the purchaser shall deposit with the Auctioneer a sum of not less than twenty-five per cent on the price bid, and shall sign his name and write his address in the Sale Book, and his signature shall be held to bind him to complete the purchase according to these conditions.
- VII. Should such payment not be made after the Auctioneer has made a formal demand for the same, the land shall be again offered to competition, when the bid of the person refusing to pay the deposit shall not be accepted for the lot in question.
- VIII. At the expiration of one month from the date of sale, the purchaser shall attend at the Land Office in Singapore, and shall pay the balance of the purchase-money. A Statutory Grant will then be issued to him by the Collector of Land Revenue.
- IX. In the case of the non-performance on the part of the purchaser of anything required to be done by him under Article VIII of these conditions, a notice in writing shall be sent to him by the Collector of Land Revenue, under his hand, calling on such purchaser to come to the Land Office within one week from the day of service of such notice to complete his purchase. Such notice may be served

personally or by leaving it at, or affixing it in some conspicuous manner on or near, the premises indicated in the address given by the purchaser in the Sale Book.

X. If on the expiration of the time mentioned in such notice, the purchaser shall not have attended and paid the balance of the purchase-money, the land may, at the discretion of the Collector of Land Revenue, be re-sold at the defaulting purchaser's risk and expense, and any loss on re-sale together with interest at the rate of 12 per cent from the date of the original sale as well as the expenses of such sale and re-sale, shall be payable by such defaulting purchaser.

XI. Any sum deposited by a purchaser under Article VI of these conditions may, in case of a re-sale under Article X, be applied by the Collector of Land Revenue in satisfaction of any loss and expenses occasioned by such re-sale as far as the same will extend. Should the sum deposited be insufficient to cover the loss on re-sale and the expenses aforesaid, the difference shall be recoverable from the defaulting purchaser as a Crown debt, on the certificate of the Collector of Land Revenue.

XII. If, in consequence of delay in the preparation of the Statutory Grant, the Collector of Land Revenue shall be unable to issue the same to the purchaser at the expiration of one month from the day of sale, the purchaser may nevertheless, on paying his purchase-money in full, with any other monies required by these conditions to be paid, enter into possession of and hold the land, and the grant shall be issued to him as soon thereafter as practicable.

XIII. If any error, misstatement or omission shall have been made in this sale-list the same shall not vitiate the sale; in the case of an incorrect description of area, if it shall appear on re-measurement undertaken by the Government at its own instance, or at the instance of the purchaser under Article XV, that the area assigned to the land is less or greater than the actual area, a rateable reduction from or addition to (as the case may be) the sum bid shall be made, the measure of value being the rate per square foot bid for the area offered for sale.

XIV. A purchaser who is not satisfied that the land of which he is put in possession is of the area described in this sale-list shall be entitled to have such land re-measured by a Government Surveyor, provided that he applies to the Collector of Land Revenue to that effect within one month after the completion of the purchase by the payment of the balance of the purchase-money. Notice of the time of re-measurement shall be served on the purchaser, either personally or by affixing the same in some conspicuous manner at the address entered by him in the Sale Book.

XV. If upon such re-measurement it shall appear that the area as described in the sale-list is correct, the cost of re-measurement shall be paid by the purchaser and may be sued for as a Crown debt, on the certificate of the Collector of Land Revenue, but if the description as to area shall be found to be incorrect, no charge shall be made for the re-measurement. For the purpose of this Article, an area shall be held to be correct if any error discovered shall not exceed a proportion of 1 to 500.

XVI. The certificate of the Collector of Land Revenue on the result of the re-measurement shall be held to be correct.

XVII. The Government will not be responsible for any costs or expenses, legal or otherwise, incurred by a purchaser in settling questions of disputed area except as far as is herein set out.

LAND OFFICE,
SINGAPORE, 23rd February, 1922. [L. O. No. 1003/21.]

J. LORNIE,
Collector of Land Revenue.

MISCELLANEOUS NOTICE.

TEOH SENG WHATT, DECEASED.

NOTICE is hereby given that all creditors and other persons having any claims or demands against the Estate of the above-named TEOH SENG WHATT, late of No. 73, Riverside, Malacca, deceased, who died on the 31st day of December, 1920, and to whose moveable and immoveable Estate Letters of Administration were granted by the Malacca Probate Registry on the 17th day of June, 1921, to T. H. T. ROGERS, are hereby required to send particulars in writing of their claims or demands to us the undersigned, the Solicitors for the said T. H. T. ROGERS, on or before the 2nd day of March, 1922, at the undermentioned address after which date the said T. H. T. ROGERS will proceed

to distribute the assets of the said TEOH SENG WHATT, deceased, amongst the parties entitled thereto, having regard only to the claims and demands of which he shall then have had notice, and the said T. H. T. ROGERS will not be liable for the assets of the said TEOH SENG WHATT, deceased, or any part thereof, so distributed to any person or persons of whose claims or demands he shall not then have had notice.

Dated this 2nd day of February, 1922.

ROGERS & SON,
Solicitors for the said T. H. T. Rogers.

[17 & 24-2 : 3 & 10-3-22.]

FOR SALE.

PROCEEDINGS and Report of the Commission appointed to inquire into the cause of the present housing difficulties in Singapore and the steps which should be taken to remedy such difficulties, in two volumes.

				\$	c.
Volume I.	Instrument of appointment and Report	...	...	5	00
Volume II.	Evidence and Memoranda	...	...	5	00
The "Notes" Series.	Notes on the British Empire	1	25
"Malayan Science Bulletin, 1, 1921"		1	00

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H. P. TREWIN,
Acting Superintendent of the
Government Printing Office.