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Stamp Duties Resolutions 1961

Commencement: 1st April, 1961

Resolution of the House of Representatives

Resolved, That, as from the First day of April, Nineteen Hundred and Sixty-One, pursuant to subsection (1) of section one hundred and fourteen of the Stamp Duties Ordinance (Cap. 191), the duties chargeable under the Schedule to the Stamp Duties shall be increased to the extent that the several duties specified in the heads in the Schedule hereto shall be duties chargeable under the Schedule to the Stamp Duties Ordinance and that Schedule is varied accordingly.

SCHEDULE

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
<tr>
<td>Admission as a barrister or solicitor</td>
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Exemption:

- Admission as a military advocate under the provisions of the Military Advocates Rules, 1942. (Added by Resolution and Order 2 of 1942).
- As a notary public                              |   |   | 10 0 0 |

See Licence and sections 24 and 26.

Affidavit, Affirmation and Statutory Declaration

Except where express provision is made as to the manner in which it is to be taken                                |   |   | 0 4 6 |

Exemptions:

1. Affidavit or affirmation made for the immediate purpose of being filed, read, or used in any court in Nigeria, or before any judge or officer of any such court.

2. Affidavit, affirmation or declaration made upon a requisition of a commissioner under this Ordinance, or a commissioner of any public board of revenue in Nigeria or in England or any of the officers acting under them, or required by any law of Nigeria.

3. Affidavit, affirmation or declaration which may be required by the Bank of England to prove the death of any proprietor of any stock transferable there, or to identify the person of any such proprietor, or to remove any other impediment to the transfer of any such stock.

Agreement or Contract, accompanied with a deposit. See Mortgage and sections 28 and 79.

Agreement for a lease or for any letting. See Lease and section 67.

Agreement for Sale of Property. See Conveyance on Sale and section 57.

Agreement or any Memorandum of an Agreement under hand only and not otherwise specifically charged with any duty, whether the same be only evidence of a contract or obligatory upon the parties from its being a written instrument |   |   | 0 1 6 |
**Schedule—continued**

**Exemptions:**

1. Agreement or Memorandum the matter whereof is not of the value of £5.

2. Agreement or Memorandum for the hire of any labourer, artificer, manufacturer or menial servant.

3. Agreement, Letter or Memorandum made for or relating to the sale of any goods, wares, or merchandise.

*See sections 27, 28 and 29*

**Agreement, Hire Purchase**

- If under hand only: £0 1 6
- If under seal: £1 10 0

*See section 29.*

**Allotment.** *See Letter of Allotment.*

**Annuity,** conveyance in consideration of. *See Conveyance on Sale,* and section 53.

Purchase of. *See Conveyance on Sale,* and section 59.

Creation of, by way of security. *See Mortgage,* and section 80.

Instruments relating to, upon any other occasion. *See Bond,* Covenant, or Instrument of any kind whatsoever.

**Appoint**ment of a new trustee, and **Appoint**ment in execution of a power of any property, or of any use, share, or interest in any property, by any instrument not being a will: £0 15 0

*See section 64.*

**Appoint**ment of commissioner for taking affidavits and declarations under any Ordinance or Law and of a justice of the peace under the provisions of any Ordinance or Law relating to magistrates' courts: £4 10 0

*(Substituted by L.N. 47 of 1955)*

**Appraiser**s or **Valuation** of any property, or of any interest therein, or of the annual value thereof, or of any dilapidations, or of any repairs wanted, or of the materials and labour used or to be used in any building, or of any artificers' work whatsoever. Where the amount of the appraiser or valuation—does not exceed £100, for every £25 or fractional part thereof: £0 3 9

exceeds £100, for every £100 or fractional part thereof: £1 10 0

**Exemptions:**

1. Appraiser or valuation made for, and for the information of, one party only, and not being in any manner obligatory as between parties either by agreement or operation of any law of Nigeria.

2. Appraiser or valuation made in pursuance of the order of a court in the exercise of its Admiralty Jurisdiction.

*(Amended by L.N. 47 of 1955)*

3. Appraiser or valuation of property of a deceased person made for the information of an executor or other person required to deliver an affidavit of the estate of such deceased person.
SCHEDULE—continued

(4) Appraisement or valuation of any property of a deceased person made for the purpose of ascertaining any duty payable thereon.

(5) Appraisement or valuation made by or on behalf of a local authority and in connection with the raising of the revenues of a local authority.

APPRENTICESHIP, instrument of .................................................. 0 3 9

See section 32.

ASSIGNMENT.

By way of security, or of any security. See Mortgage. Upon a sale, or otherwise. See Conveyance.

ASSURANCE. See Policy.

ATTORNEY, LETTER or Power of. See Letter of Attorney.

WARRANT of. See Warrant of Attorney.

AWARD.

(1) Where the amount or value of the matter in dispute does not exceed £100, for every £25 or fractional part of £25 thereof .................................................. 0 3 9

(2) Where the amount or value exceeds £100, for every £100 or fractional part of £100 thereof .................................................. 1 10 0

BILLS OF EXCHANGE.

BILL OF EXCHANGE payable on demand or at sight or on presentation or within three days after date or sight .................................................. 0 0 2

BILL OF EXCHANGE of any other kind whatsoever (except a bank note) and PROMISSORY NOTE of any kind whatsoever (except a bank note) drawn, or expressed to be payable, or actually paid, or endorsed, or in any manner negotiated in Nigeria.

Where the amount or value of the money for which the bill or note is drawn or made does not exceed £10

exceeds £10 but does not exceed £25 .................................................. 0 0 6

exceeds £25 but does not exceed £50 .................................................. 0 1 0

exceeds £50 but does not exceed £75 .................................................. 0 1 6

exceeds £75 but does not exceed £100 .................................................. 0 2 0

exceeds £100, for every £25 and also for any fractional part of £25 of such amount or value .................................................. 0 0 6

BILL OF EXCHANGE of any other kind whatsoever (except a bank note) drawn and expressed to be payable out of Nigeria. Where the amount or value of the money for which the bill or note is drawn or made does not exceed £10

exceeds £10 but does not exceed £25 .................................................. 0 0 6

exceeds £25 but does not exceed £100 .................................................. 0 2 0

exceeds £100, for every £25 and also for any fractional part of £25 of such amount or value .................................................. 0 0 6
Exemptions:

(1) Letter of credit granted in Nigeria authorising drafts to be drawn in Nigeria for payment out of Nigeria.

(2) West African currency notes.

(3) Bill or note issued by the Bank of England.

(4) Letter written by a firm carrying on the business of banking in Nigeria to any other such person directing the payment of any sum of money, the same not being payable to bearer or to order, and such letter not being sent or delivered to the person to whom payment is to be made or to any person on his behalf.

(5) Coupon or warrant for interest attached to and issued with any security, or with an agreement or memorandum for the renewal or extension of time for payment of a security, or issued in a sheet, either with the security or subsequently.

See sections 35-37 and 39-42.

(6) An order for the payment of money weekly, monthly or at any other stated periods to the British Red Cross Society.

(6) added by 2 of 1945.)

BILL OF LADING of or for any goods, merchandise, or effects to be exported

... ... ... ... ... ... 0 0 9

See section 43

Exemption :

The master's copy.

BILL OF SALE.

Absolute. See Conveyance on Sale.

By way of security. See Mortgage. See section 44.

BONDS.

Bond for securing the payment or repayment of money or the transfer or re-transfer of stock. See Mortgage, and Marketable Security.

Bond in relation to any annuity upon the original creation and sale thereof. See Conveyance on Sale and section 59.

Bond, COVENANT, or INSTRUMENT of any kind whatsoever.

(1) Being the only or principal or primary security for any annuity (except upon the original creation thereof by way of sale or security, and except a superannuation annuity), or for any sum or sums of money at stated periods, not being interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease.

For a definite and certain period, the same ad valorem duty so that the total amount to be ultimately payable can be ascertained.

For the time of life or any other indefinite period:

For every £5, and also for any fractional part of £5, of the annuity or sum periodically payable.

(2) Being a collateral or auxiliary or additional or substituted security for any of the above-mentioned purposes where the principal or primary instrument is duly stamped.
Where the total amount to be ultimately payable can be ascertained.

In any other case:

For every £5, and also for any fractional part of £5, of the annuity or sum periodically payable...

(3) Being a grant or contract for payment of a superannuation annuity, that is to say a deferred life annuity granted or secured to any person in consideration of annual premiums payable until he attains a specified age and so as to commence on his attaining that age.

For every £5 and also for any fractional part of £5 of the annuity...

BOND given pursuant to the directions of any Ordinance or of a commissioner, or of the Accountant-General, or any of their officers, for or in respect of any of the duties or revenue of Nigeria or for preventing frauds or evasions thereof, or for any other matter or thing relating thereto.

Where the penalty of the bond does not exceed £100

In any other case...

(Substituted by Resolution and Order 1 of 1951)

Exemptions:

BOND given as aforesaid upon, or in relation to, the receiving or obtaining, or for entitling any person to receive or obtain, any drawback of any duty or revenue, for or in respect of any goods, wares or merchandise exported from Nigeria and bonds given in respect of the removal, transshipment, exportation or shipment as stores of any goods.

BOND on obtaining letters of administration or on the sealing of a probate or letters of administration under the Probates (Re-sealing) Ordinance...

Exemptions:

BOND given by any person where the estate to be administered does not exceed one hundred pounds in value.

BOND of any kind whatsoever not specifically charged with any duty.

Where the amount limited to be recoverable does not exceed £300

In any other case...

BOND, accompanied with a deposit of title deeds, for making a mortgage or other security on any estate or property therein comprised. See Mortgage, and section 79.

BOND, DECLARATION, or other DEED or WRITING for making redeemable any disposition apparently absolute, but intended only as a security. See Mortgage, and sections 28 and 79.
SCHEDULE—continued

CAPITAL DUTY.
On the nominal share capital or any increase thereof:—
Limited liability companies registered under the Companies Ordinance, and corporations or companies with limited liability otherwise than under the Companies Ordinance—

For every £100, and also for any fractional part of £100 of such nominal share capital 0 15 0
See sections 98, 99, 102 and 103.
For every £100, and also for any fractional part of £100 of the amount proposed to be secured 0 3 9
See sections 100-103.

On loan capital:—

CERTIFICATE from the Minister or other officer to the effect that there is no consular representative of any particular country or nation mentioned in the certificate 0 15 0

CERTIFICATE from a commissioner:—
For denoting under section 14, or that the full and proper duty has been paid upon the original of any document under section 65 0 3 9
That an instrument is not chargeable with duty, or that it is duly stamped or the amount of duty with which it is chargeable in pursuance of sections 15, 102 or 103 0 7 6

Exemptions:
Any certificates relating to any instruments the subject of general exemption (3) or (4). (Added by No. 28 of 1941.) See section 57.

CHARTER-PARTY, or any agreement for or relating to the freight or conveyance of any goods or effects on board a ship 0 0 9
CHEQUE. See Bill of Exchange.

CONTRACT. See Agreement.

CONTRACT NOTES.

CONTRACT NOTE for or relating to the sale or purchase of any stock or marketable security:—
Where the value of the stock or marketable security is less than £5 0 0 3
Where the value of the stock or marketable security is £5 and does not exceed £100 0 1 6
exceeds £100, for every £100 or part thereof 0 1 6
See sections 48, 49 and 50.

CONTINUATION NOTES. See section 48 (2).

OPTION NOTES. See section 50 (1).

CONTRACT NOTE following a duly stamped Option Note. See section 50 (2).

CONVEYANCE OR TRANSFER ON SALE, of any property. For every £25, and also for every fractional part of £25, of the amount or value of the consideration for the sale 0 7 6
See sections 51-63.
SCHEDULE—continued

Conveyance or Transfer by way of security of any property or of any security. See Mortgage and sections 2 and 75-77.

Conveyances or Transfers operating as voluntary dispositions inter vivos. See sections 22 and 62.

Conveyance or Transfer of any kind not hereinbefore described ........................................... 1 10 0

See section 64.

Counterpart. See Duplicate.

Covenant for securing the payment or repayment of money, or the transfer or re-transfer of stock. See Mortgage.

Covenant in relation to any annuity upon the original creation and sale thereof. See Conveyance on Sale, and section 59.

Covenant in relation to any annuity (except upon the original creation and sale thereof) or to other periodical payments. See Bond, Covenant.

Covenant. Any separate deed of covenant (not being an instrument chargeable with ad valorem duty as a conveyance on sale or mortgage) made on the sale or mortgage of any property, and relating solely to the conveyance or enjoyment of, or the title to, the property sold or mortgaged, or to the production of the muniments of title relating thereto, or to all or any of the matters aforesaid:—

Where the ad valorem duty in respect of the consideration or mortgage money does not exceed £1. ........................................... 1 10 0

In any other case ......................................................................................................................... 0 7 6

See section 65.

Debenture for securing the payment or repayment of money or the transfer or re-transfer of stock. See Mortgage, and Marketable Security.

Declaration of any use of trust of or concerning any property by any writing, not being a will, or an instrument chargeable with ad valorem duty as a settlement ........................................... 1 10 0

Declaration (Statutory). See Affidavit.

Deed of any kind whatsoever, not described in this Schedule ........................................... 1 10 0

Deeference. Instrument of defeasance of any conveyance, transfer apparently absolute but intended only as a security for money or stock. See Mortgage and section 79.

In respect of Marketable Securities under hand only, see Agreement and section 28.

Demise. See Lease.

Deposit of title deeds. See Mortgage and section 79.

Draft for money. See Bill of Exchange.

Duplicate or Counterpart of any instrument chargeable with any duty:—

Where such duty does not amount to 7s-6d The same duty as the original instrument.

In any other case ......................................................................................................................... 0 7 6

See section 65.

Equitable Mortgage. See Mortgage and sections 28 and 79.
SCHEDULE—continued

EXCHANGE, Instruments effecting. In the case specified in £ s d
section 66 see that section.
In any other case .............. 1 10 0

(Amended by 28 of 1941.)

FIDELITY BOND. Where the amount limited to be recoverable does not exceed £300.
In any other case .............. 1 10 0

FURTHER CHARGE or FURTHER SECURITY. See Mortgage and section 79.

GUARANTEE. Other than a Fidelity Bond see Agreement and Bond.

HIRE PURCHASE AGREEMENT. See Agreement, Hire Purchase and section 29.

INSURANCE. See Policy.

LEASE.

(1) For any definite term less than a year—
(a) where the rent does not exceed the rate of £25 a year 0 0 9
(b) where the rent exceeds the rate of £25 a year .. 0 3 9

(2) For any other definite term or for any indefinite term—
(a) for every £25 and also for every fractional part of £25
of the rent for the year—

(i) if the term is definite and does not exceed seven years . 0 3 9

exceeds seven years and does not exceed twenty-one years . 0 15 0

exceeds twenty-one years .. 1 10 0

(ii) if the term is indefinite

(iii) where the consideration, or any part of the considera-

security:

in respect of such consideration. The same duty as a
conveyance on a sale for the same consideration.

(3) Of any other kind whatsoever not hereinbefore described 1 10 0

(4) A lease by the Government of Crown Lands shall be
assessed as if there was no revision clause and the initial
rent was the rent payable throughout the term.

See also sections 67-70.

Exemptions:

A temporary occupation licence granted under section 4 of
the Crown Lands Ordinance.

(Amended by 28 of 1941, and 17 of 1942.)
SCHEDULE—continued

£ s d

| Letter of Allotment and Letter of Renunciation, or any other document having the effect of a letter of allotment:— |
|---|---|---|---|
| (1) Of any share or any fractional part thereof of any company or proposed company. |
| (2) In respect of any loan raised or proposed to be raised, by any company or proposed company, or by any municipal body or corporation. |
| (3) Issued or delivered in Nigeria, of any share or any fractional part thereof of any Imperial, foreign or colonial company or proposed company. |

If the amount allotted or to which the letter of renunciation relates—

| is less than £5 | 0 0 3 |
| is £5 or over | 0 1 6 |

AND SCRAP CERTIFICATE, SCRIP, or other document:—

| (1) entitling any person to become the proprietor of any share or any fractional part thereof of any company or proposed company | 0 0 3 |
| (2) issued or delivered in Nigeria, and entitling any person to become the proprietor of any share or any fractional part thereof of any foreign or colonial company or proposed company | 0 0 3 |
| (3) denoting, or intended to denote, the right of any person as a subscriber in respect of any loan raised or proposed to be raised by any company or proposed company, or by any municipal body or corporation | 0 0 3 |

See sections 71 and 72.

LETTER OF CREDIT. See Bill of Exchange.

LETTER OR POWER OF ATTORNEY, and COMMISSION, FACTORY, MANDATE, or other instrument in the nature thereof:—

| (1) For the sole purpose of appointing or authorising a proxy to vote at any one meeting at which votes may be given by proxy, whether the number of persons named in such instrument be one or more | 0 0 3 |
| (2) by any petty officer, seaman, marine, or soldier, serving as a marine, or his representatives, for receiving prize money or wages | 0 3 0 |
| (3) For the receipt of the dividends or interest of any stock:— |
| Where made for the receipt of one payment only | 0 3 0 |
| In any other case | 0 15 0 |
| (4) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged) | 0 15 0 |
| (5) Of any kind whatsoever not hereinbefore described | 1 10 0 |
SCHEDULE—continued

Exemptions:

(1) Letter or power of attorney for the receipt of dividends of any definite and certain share of the Imperial Government or Parliamentary stocks or funds producing a yearly dividend less than £3.

(2) Letter or power of attorney or proxy filed in a High Court in connection with Probate Jurisdiction of the Court. *(Amended by L.N. 47 of 1955).*

(3) Order, request, or direction under hand only from the proprietor of any stock to any company or to any officer of any company or to any banker to pay the dividends or interest arising from the stock to any person therein named.

(4) Letter or power of attorney for the sale, transfer or acceptance of any of the Imperial Government or Parliamentary stocks or funds.

(5) Power of attorney given exclusively for the purpose of authorising the receipt of money payable on the redemption of Government stock.

(6) Power of attorney or authority given to any person to receive from the Treasury any moneys payable to any person in the service of the Government. *See sections 73 and 74.*

(a) Letter of Hypothecation ........................................... 0 3 9

(b) Letter of Trust ................................................................ 0 3 9

*(Inserted by Resolution and Order 4 of 1939.)*

LICENCE to act temporarily as a Solicitor, and on every renewal of such licence ........................................... 5 5 0

LICENCE coupled with a grant. *See section 63.*

LICENCE under the Piers Ordinance ..................................... 0 7 6

MARKETABLE SECURITY:

(1) Marketable Security being a security not transferable by delivery:—

For or in respect of the money thereby secured:—

\[ \text{The same } ad \text{ valorem duty } \]

\[ \text{according to the nature of the security as upon a mortgage.} \]

(2) Marketable Security being a security transferable by delivery:—

For every £10, and also for any fractional part of £10 of the money thereby secured .................................. 0 4 6

(3) Marketable Security being such security as last aforesaid given in substitution for a like security duly stamped in conformity with the law in force when it became subject to duty:—

For every £20, and also for any fractional part of £20 of the money thereby secured .................................. 0 0 9

(4) Transfer, Assignment or Disposition of a marketable security of any description:—
Upon a sale thereof. See Conveyance or Transfer on Sale.

Upon a mortgage thereof. See Mortgage of Stock or Marketable Security.

In other case than a sale or Mortgage 0 15 0

See sections 2 and 75-77.

(Mortgage, Bond, Debenture, Covenant (except a marketable security, otherwise specially charged with duty), and Warrant of Attorney to confess and enter up judgment.

1) Being the only or principal or primary security (other than an equitable mortgage) for the payment or repayment of money, for every £100, and also for every fractional part of £100, of the amount secured 0 7 6

2) Being a collateral, or auxiliary, or additional or substituted security, or by way of further assurance for the above-mentioned purpose, where the principal or primary security is duly stamped: for every £100, and also for every fractional part of £100, of the amount secured 0 1 6

3) Being an equitable mortgage, for every £100, and also for every fractional part of £100 of the amount secured 0 3 0

4) Transfer, Assignment or Disposition of any mortgage, bond, debenture, or covenant (except a marketable security) or of any money or stock secured by any such instrument, or by any warrant of attorney to enter up judgment, or by any judgment:
   - For every £100, and also for any fractional part of £100, of the amount transferred, assigned, or disposed, exclusive of interest which is not in arrear 0 1 6
   - And also where any further money is added to the money already secured. The same duty as a Principal security for such further money.

5) Reconveyance, Release, Discharge, Surrender, Re- surrender, Warrant to Vacate, or Renunciation of any such security as aforesaid, or of the benefit thereof, or of the money thereby secured:
   - For every £100, and also for any fractional part of £100, of the total amount or value of the money at any time secured 0 1 6

See sections 79-81.

Mortgage of Stock or Marketable Security:
   Under hand only. See Agreement and section 28.
   By deed. See Mortgage, and section 79.

Mutual Disposition. See Exchange.

Notarial Act of any kind whatsoever (except a protest of a bill of exchange or promissory note) 0 1 6

See Protest and section 82.
SCHEDULE—continued

Notary Public, on being sworn . . . . 2 10 0

Order for the payment of money. See Bill of Exchange.

Partition or Division, Instruments effecting:—
In any other case 1 10 0

Policy of Insurance:—
Policy of Life Insurance—
Where the sum insured does not exceed £500; for every £50, and also for any fractional part of £50, of the amount insured 0 0 9
Exceeds £500 but does not exceed £1,000; for every £100 and also for any fractional part of £100, of the amount insured 0 1 6
Exceeds £1,000, for every £1,000 and also for any fractional part of £1,000, of the amount insured 0 15 0

See sections 83, 85 and 86.

Policy of Insurance against Accident and Policy of Insurance for any payment agreed to be made during the sickness of any person, or his incapacity from personal injury, or by way of indemnity against or damage of or to any property 0 0 9

See sections 83-85.

Policy of Insurance of any kind not hereinbefore specifically mentioned:—
The same ad valorem duty as is payable under the heading "Policy of Life Insurance" in this Schedule.

Exemption:

Policies of Sea Insurance.


Procuration, deed or other instrument of 0 15 0

Protest of any bill of exchange or promissory note:—
Where the duty on the bill or note does not exceed 1s. The same duty as the bill or note.
In any other case 0 1 6

See section 82.

Promissory Note. See Bill of Exchange.

(Amended by 28 of 1941.)

Receipt given for or upon the payment of money amounting to £2 or upwards 0 0 2

Exemptions:

(1) Receipt given by any person or his representative for or on account of any salary, pay or wages or for or on account of any other like payment made to or for the account or benefit of any person being the holder of any office or an employee, in respect of his office or employment, or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance or other like allowance.
(2) Receipt endorsed or otherwise written upon or contained in any instrument liable to stamp duty and duly stamped, acknowledging the receipt of the consideration money therein expressed, or the receipt of any principal money, interest or annuity thereby secured or therein mentioned.

(3) Acknowledgment by any banker of the receipt of any bill of exchange or promissory note for the purpose of being presented for acceptance or payment.

(4) Receipt given for money deposited in any bank, or with any banker, to be accounted for and expressed to be received of the person to whom the same is to be accounted for, or for money withdrawn from a savings bank account.

(5) Receipt given by the payee of a money order.

(6) Receipt given for or upon the payment of any Government duties or taxes or of money to or for the use of Her Majesty or the Government.

(7) The duplicate of any receipt required by Government to be given in duplicate, the original receipt being duly stamped.

(8) Receipt given by an officer of a public department of the Government of Nigeria or a Region for money paid by way of imprest or advance, or in adjustment of account, where he derives no personal benefit therefrom, or for the refund of out-of-pocket expenses due from Government.

(Amended by Ordinance 2 of 1953.)

(9) Receipt given for drawback or bounty upon the exportation of any goods or merchandise.

(10) Receipt given for the return of any duties of Customs upon certificates of over-entry, or upon reimportation certificates.

(11) Receipt given for the refund of any sums deposited with the Treasury under the provisions of the Minerals Ordinance.

(12) Receipt given for the return of any moneys over-collected by Government.

(13) Receipt given by a prisoner on discharge, for money placed on deposit in the Treasury, or otherwise retained, during the term of his imprisonment.

(14) Receipt given by an accused person for money or other property taken from him on his arrest.

(15) Receipt given for money given or subscribed to the British Red Cross Society.

((15) added by 2 of 1945).

See sections 87-90.
SCHEDULE—continued

RECONVEYANCE, RELEASE or RENUNCIATION of any security. £ s d
See Mortgage.

RELEASE or RENUNCIATION of any property, or of any right or interest in any property:—
Upon a sale. See Conveyance on Sale.
By way of security. See Mortgage.

In any other case ..... ..... ..... ..... 1 10 0

RENUNCIATION. See Reconveyance and Release.

RENOUClATION, LETTER OF. See Letter of Allotment.

REVOCATION of any use or trust of any property by any writing, not being a will ..... ..... ..... ..... 0 15 0

SCRIP CERTIFICATE or SCRIP. See Letter of Allotment.

SETTLEMENT. Any instrument, whether voluntary or upon any good or valuable consideration other than a bona fide pecuniary consideration whereby any definite and certain principal sum of money (whether charged or chargeable on lands or other hereditaments or not, or to be laid out in the purchase of lands or other hereditaments or not) or any definite and certain amount of stock, or any security is settled or agreed to be settled in any manner whatsoever:—

For every £100, and also for any fractional part of £100 of the amount or value of the property settled or agreed to be settled ..... ..... ..... ..... 0 7 6

Exemption:

Instrument of appointment relating to any property in favour of persons specially named or described as the object of a power of appointment, where duty has been duly paid in respect of the same property upon the settlement creating the power or the grant of representation of any will or testamentary instrument creating the power. See sections 91-93.

SHARE WARRANT OR STOCK CERTIFICATE TO BEARER—

(i) Issued under the provisions of the Companies Ordinance or any instrument to bearer issued by or on behalf of any company or body of persons formed or established in Nigeria and having a like effect as a share warrant and stock certificate to bearer.

A duty of an amount equal to three times the amount of the ad valorem duty which would be chargeable on a deed transferring the share or shares or stock specified in warrant or certificate if the consideration for the transfer were the nominal value of such share or shares or stock.

(ii) Issued by any company or body of persons formed or established out of Nigeria, for every £10 or fraction thereof of the nominal value of the share or stock to which the warrant or certificate relates ..... ..... 0 1 6

See section 76, 94, 95 and 96.

(Substituted by 28 of 1941)
SCHEDULE—continued

SUPERANNUATION ANNUITY. See Bond, Covenant.

SURRENDER—

Of any kind whatsoever not chargeable with duty as a conveyance on sale or a mortgage and not being a surrender of a certificate of occupancy under the Land and Native Rights Ordinance, or of a mining lease or water right under the Minerals Ordinance

£ 3 d

Cap. 96.

0 15 0

Cap. 121.

(Amended by 17 of 1942.)

TRANSFER. See Conveyance or Transfer.

VOTING PAPER. Any instrument for the purpose of voting by any person entitled to vote at any meeting of any body exercising a public trust, or of the shareholders, or members, or contributors to the funds of any company, society or institution

£ 0 0 3

See section 73.

WARRANT OF ATTORNEY to confess and enter up a judgment given as a security for the payment or repayment of money, or for the transfer or re-transfer of stock. See Mortgage.

WARRANT OF ATTORNEY of any other kind

£ 1 10 0

WARRANT FOR GOODS

£ 0 0 9

Exemptions:

(1) Any document or writing given by an inland carrier acknowledging the receipt of goods conveyed by such carrier.

(2) A weight note issued together with a duly stamped warrant, and relating solely to the same goods, wares, or merchandise.

See section 97.

GENERAL EXEMPTIONS FROM ALL STAMP DUTIES:

(1) Transfers of shares in the Government or Parliamentary stocks or funds or Great Britain.

(2) Instruments for the sale, transfer or other disposition, either absolutely, or by way of mortgage, or otherwise, of any ship or vessel or any part, interest, share or property of or in any ship or vessel.

(3) All instruments on which the duty would be payable by Government.

(4) All instruments on which the duty would be payable locally by Her Majesty's Government in the United Kingdom or any of the departments thereof. (Inserted as (3A) by 28 of 1941.)

(5) Agreements made with the Nigerian Railway Corporation relating to the receipt and carriage of passengers, goods or animals.
(6) Indemnity bonds given to the Nigerian Railway Corporation by consignees (when the railway receipt is not produced) in respect of the delivery of consignments of fresh fish, fruit and vegetables, and other perishable articles.

(7) An instrument of apprenticeship to which the Government is a party.

(8) Bond given by public officer for the execution of his duties.

(9) All instruments on which the duty would be payable by any Consular Officer arising out of his official functions where the foreign government he represents grants the like exemption to British Consular Officers.

(10) Instruments relating to the alienation of land or any interest therein which are approved by Native Authorities of the Southern Provinces of Nigeria in accordance with rules made by them under paragraph (xviii) (a) of subsection (1) of section 25 of the Native Authority Ordinance.

(11) All instruments relating to the alienation of land or any interest therein which are approved by any local government council under any by-law made under either section 101 of the Eastern Region Local Government Ordinance or section 77 of the Western Region Local Government Law, 1953.

(12) All instruments regarding which the Government of the Federation is competent to make laws executed by or on behalf of any co-operative society registered under any Ordinance or Law or by any officer or member of such a society relating to the business of such society.

(13) All documents relating to the transfer of stocks and shares.

DATED this 30th day of March, 1961.

B. Ade. Manuwa,
Clerk of the Parliament