



Post Office Act 1969

1969 CHAPTER 48

PART VI

STAMPS AND STAMP DUTIES

Stamps

115 Use of postage stamps for revenue purposes

- (1) Any stamp duty which is required or permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument may be denoted by adhesive postage stamps.
- (2) The Post Office shall pay to the Commissioners of Inland Revenue such sums at such times as, in default of agreement between it and them, may be determined by the Treasury to be requisite to secure that, year by year, the Commissioners receive as nearly as may be the difference between the sums received by the Post Office that are attributable to the operation of the foregoing subsection as regards stamp duties chargeable in Great Britain and the sums requisite to remunerate it for having prepared and issued adhesive postage stamps by which duties so chargeable have been denoted.
- (3) This section shall come into operation on the appointed day, and subsection (1) thereof shall have effect in place of section 7 of the Stamp Act 1891.