



Post Office Act 1969

1969 CHAPTER 48

PART VI

STAMPS AND STAMP DUTIES

Stamps

117 Application of section 9 of the Stamp Act 1891, and provisions as to proceedings thereunder relating to postage stamps

- (1) As from the appointed day, section 9 of the Stamp Act 1891 (penalty for frauds in relation to adhesive stamps) shall have effect as if references therein to such stamps included references to adhesive postage stamps.
- (2) The following enactments making provision with respect to the institution of, and otherwise in relation to, proceedings for the recovery of fines under the Acts relating to inland revenue, namely, sections 21, 22 and 35 of the Inland Revenue Regulation Act 1890, section 121 of the Stamp Act 1891 and section 7(5) of the Revenue Act 1898, shall not apply to proceedings in respect of an offence under section 9 of the Stamp Act 1891 committed on or after the appointed day in relation to a postage stamp, but any such proceedings shall be summary ones.