



Stamp Duties Management Act 1891

1891 CHAPTER 38 54 and 55 Vict

[^{F1} Allowance for lost or spoiled instruments]

Textual Amendments

F1 S. 12A and crossheading immediately preceding it inserted (29.4.1996 with effect as mentioned in Sch. 39 Pt. III para. 10(4) of the amending Act) by 1996 c. 8, s. 201, Sch. 39 Pt. III para. 10(3)(4)

^{F2}12A Lost or spoiled instruments.

- (1) This section applies where the Commissioners are satisfied that:
- (a) an instrument which was executed and duly stamped (“the original instrument”) has been accidentally lost or spoiled; and
 - (b) in place of the original instrument, another instrument made between the same persons and for the same purpose (“the replacement instrument”) has been executed; and
 - (c) an application for relief under this section is made to the Commissioners; and either
 - (d) where the original instrument has been lost, the applicant undertakes to deliver it up to the Commissioners to be cancelled if it is subsequently found; or
 - (e) where the original instrument has been spoiled:
 - (i) the application is made within two years after the date of the original instrument, or if it is not dated, within two years after the time when it was executed, or within such further time as the Commissioners may allow; and
 - (ii) no legal proceeding has been commenced in which the original instrument has been or could or would have been given or offered in evidence; and
 - (iii) the original instrument is delivered up to the Commissioners to be cancelled.
- (2) Where this section applies:

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- (a) the replacement instrument shall not be chargeable with any duty, but shall be stamped with the duty with which it would otherwise have been chargeable in accordance with the law in force at the time when it was executed, and shall be deemed for all purposes to be duly stamped; and
 - (b) if any duty, interest, fine or penalty was paid in respect of the replacement instrument before the application was made, the Commissioners shall pay to such person as they consider appropriate an amount equal to the duty, interest, fine or penalty so paid.
- (3) For the purposes of this section the Commissioners may require the applicant to produce such evidence by statutory declaration or otherwise as they think fit.]

Textual Amendments

F2 S. 12A and the crossheading immediately preceding it inserted (29.4.1996 with effect as mentioned in Sch. 39 Pt. III para. 10(4) of the amending Act) by 1998 c. 8, s. 201, **Sch. 39 Pt. III para. 10(3)(4)**

13 Certain offences in relation to dies and stamps provided by Commissioners to be felonies.

Every person who does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following; that is to say,

- [^{F3}(1) Forges a die or stamp;
- (2) Prints or makes an impression upon any material with a forged die;]
 - (3) Fraudulently prints or makes an impression upon any material from a genuine die;
 - (4) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof;
 - (5) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
 - (6) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp;
 - (7) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material;
 - (8) Knowingly sells or exposes for sale or utters or uses [^{F4}any forged stamp, or] any stamp which has been fraudulently printed or impressed from a genuine die;
 - (9) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession [^{F4}any forged die or stamp or] any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

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shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding fourteen years, or to be imprisoned^{F5} for any term not exceeding two years.

Textual Amendments

- F3** S. 13(1)(2) repealed (E.W.) by [Forgery Act 1913 \(c. 27\)](#), **Sch. Pt. I**
- F4** Words repealed (E.W.) by [Forgery Act 1913 \(c. 27\)](#), **Sch. Pt. I**
- F5** Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\)](#), **s. 1(2)** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), **s. 221(2)**

Modifications etc. (not altering text)

- C1** S. 13 amended (E.W.) as to mode of trial by [Magistrates' Courts Act 1980 \(c.43, SIF 82\)](#), s. 17, **Sch. 1 para. 12**
- C2** Reference to penal servitude to be construed as reference to imprisonment: (E.W.) [Criminal Justice Act 1948 \(c. 58\)](#), **s. 1(1)** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), **s. 221(1)**

^{X1}**14 Making paper in imitation of paper used for stamp duties.**

Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

- (a) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or
- (b) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding seven years, or to be imprisoned^{F6} for any term not exceeding two years.

Editorial Information

- X1** S. 14 extended by [Revenue Act 1898 \(c. 46\)](#), **s. 12**; repealed (E.W.) by [Forgery Act 1913 \(c. 27\)](#), **Sch.**

Textual Amendments

- F6** Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\)](#), **s. 1(2)** and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), **s. 221(2)**

^{X2}**15 Possession of paper, plates, or dies used for stamp duties.**

Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession—

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- (a) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or
- (b) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper,
- shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned^{F7} for any term not exceeding two years.

Editorial Information

X2 S. 15 extended by [Revenue Act 1898 \(c. 46\)](#), s. 12; repealed (E.W.) by [Forgery Act 1913 \(c. 27\)](#), Sch.

Textual Amendments

F7 Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\)](#), s. 1(2) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\)](#), s. 221(2)

Modifications etc. (not altering text)

C3 S. 16 extended by [Revenue Act 1898 \(c. 46\)](#), s. 12; amended by [Post Office Act 1969 \(c. 48\)](#), s. 118(2)

16 Proceedings for detection of forged dies, &c.

On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may, by a warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, and shall afterwards be delivered over to the Commissioners.

17 Proceedings for detection of stamps stolen or obtained fraudulently.

- (1) Any justice having jurisdiction in the place where any stamps are known or supposed to be concealed or deposited, may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant for the seizure thereof, and for apprehending and bringing before himself or any other justice within the same jurisdiction the person in whose possession or custody the stamps may be found, to be dealt with according to law.
- (2) If the person does not satisfactorily account for the possession of the stamps or it does not appear that the same were purchased by him at the chief office or at one of the head offices, or from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, the stamps shall be forfeited, and shall be delivered over to the Commissioners.
- (3) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Commissioners that any stamps so forfeited were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him at the chief office or one of the head offices, or from some person duly appointed

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to sell and distribute stamps, or duly licensed to deal in stamps, such stamps may be delivered up to him.

18 Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.

- (1) If any forged stamps are found in the possession of any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, that person shall be deemed and taken, unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to be forged, and with intent to sell, use, or utter them, and shall be liable to the punishment imposed by law upon a person selling, using, uttering, or having in possession forged stamps knowing the same to be forged.
- (2) If the Commissioners have cause to suspect any such person of having in his possession any forged stamps, they may by warrant under their hands authorise any person to enter between the hours of nine in the morning and seven in the evening into any house, room, shop, or building of or belonging to the suspected person, and if on demand of admittance, and notice of the warrant, the door of the house, room, shop, or building, or any inner door thereof, is not opened, the authorised person may break open the same and search for and seize any stamps that may be found therein or in the custody or possession of the suspected person.
- (3) All officers of the peace are hereby required, upon request by any person so authorised, to aid and assist in the execution of the warrant.
- (4) Any person who
 - (a) Refuses to permit any such search or seizure to be made as aforesaid; or
 - (b) Assaults, opposes, molests, or obstructs any person so authorised in the due execution of the powers conferred by this section or any person acting in his aid or assistance,and any officer of the peace who upon any such request as aforesaid, refuses or neglects to aid and assist any person so authorised in the due execution of his powers shall incur a fine of fifty pounds.

Modifications etc. (not altering text)

C4 Ss. 18(4), 21 modified by virtue of (E.W.) [Criminal Law Act 1977 \(c.45, SIF 39:1\)](#), [s. 31](#) and [Criminal Justice Act 1982 \(c.48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c.21, SIF 39:1\)](#), [ss. 289C, 289G](#) and (N.I.) [S.I. 1984/703 \(N.I. 3\)](#), [arts. 5, 6](#)

19 Mode of proceeding when stamps are seized.

Where stamps are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose custody or possession the stamps are found an acknowledgment of the number, particulars, and amount of the stamps, and permit the stamps to be marked before the removal thereof.

20 As to defacement of adhesive stamps.

Every person who by any writing in any manner defaces any adhesive stamp before it is used shall incur a fine of five pounds: Provided that any person may with the express sanction of the Commissioners, and in conformity with the conditions which

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they may prescribe, write upon or otherwise appropriate an adhesive stamp before it is used for the purpose of identification thereof.

Modifications etc. (not altering text)

- C5** Ss. 4(1)(2), 6(1), 20, modified by virtue of (E.W.) [Criminal Law Act 1977 \(c.45, SIF 39:1\)](#), [s. 31](#) and [Criminal Justice Act 1982 \(c.48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c.21, SIF 39:1\)](#), [ss. 289C, 289G](#) and (N.I.) [S.I. 1984/703 \(N.I. 3\)](#), [arts. 5, 6](#)

21 Penalty for frauds in relation to duties.

Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud Her Majesty of any duty shall incur a fine of fifty pounds.

Modifications etc. (not altering text)

- C6** Ss. 18(4), 21 modified by virtue of (E.W.) [Criminal Law Act 1977 \(c.45, SIF 39:1\)](#), [s. 31](#) and [Criminal Justice Act 1982 \(c.48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c.21, SIF 39:1\)](#), [ss. 289C, 289G](#) and (N.I.) [S.I. 1984/703 \(N.I. 3\)](#), [arts. 5, 6](#)

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