



Stamp Duties Management Act 1891

1891 CHAPTER 38

Offences relating to Stamps

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,

- (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 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 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,

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 with or without hard labour for any term not exceeding two years.

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 with or without hard labour for any term not exceeding two years.

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—

- (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 with or without hard labour for any term not exceeding two years.

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 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.

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

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.