



Stamp Duties Management Act 1891

1891 CHAPTER 38

Miscellaneous

22 As to discontinuance of dies

Whenever the Commissioners determine to discontinue the use of any die, and provide a new die to be used in lieu thereof, and give public notice thereof in the London, Edinburgh, and Dublin Gazettes, then from and after any day to be stated in the notice (such day not being within one month after the same is so published) the new die shall be the only lawful die for denoting the duty chargeable in any case in which the discontinued die would have been used ; and every instrument first executed by any person, or bearing date after the day so stated, and stamped with the discontinued die, shall be deemed to be not duly stamped :

Provided as follows:

- (a) If any instrument stamped as last aforesaid, and first executed after the day so stated at any place out of the United Kingdom, is brought to the Commissioners within fourteen days after it has been received in the United Kingdom, then upon proof of the facts to the satisfaction of the Commissioners the stamp thereon shall be cancelled, and the instrument shall be stamped with the same amount of duty by means of the lawful die, without the payment of any penalty :
- (b) All persons having in- their possession any material stamped with the discontinued die, and which by reason of the providing of such new die has been rendered useless, may at any time within six months after the day stated in the notice send the same to the chief office or one of the head offices, and the Commissioners may thereupon cause the stamp on such material to be cancelled, and the same material, or, if the Commissioners think fit, any other material, to be stamped with the new die, in lieu of and to an equal amount with the stamp so cancelled.

23 Application of Act to excise labels

The provisions of this Act in reference to offences relating to stamps shall apply to any label now or hereafter provided by the Commissioners for denoting any duty of excise, and any label so provided shall be deemed to be included in the term " stamp " as denned by this Act.

24 Declarations, how to be made

Any statutory declaration to be made in pursuance of or for the purposes of this or any other Act for the time being in force relating to duties may be made before any of the Commissioners, or any officer or person authorised by them in that behalf, or before any commissioner for oaths or any justice or notary public in any part of the United Kingdom, or at any place out of the United Kingdom, before any person duly authorised to administer oaths there.

25 Mode of granting licences

Any licence or certificate to be granted by the Commissioners under this or any other Act for the time being in force relating to duties may be granted by such officer or person, as the Commissioners may authorise in that behalf.

26 Recovery of fines

All fines imposed by this Act or by any Act for the time being in force relating to stamp duties charged in respect of medicines or playing cards may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal as any fine or penalty under any Act relating to the excise.

27 Definitions

In this Act, unless the context otherwise requires—

The expression " Commissioners " means Commissioners of Inland Revenue:

The expression " officer " means officer of Inland Revenue :

The expression " chief office " means chief office of Inland Revenue:

The expression " head offices " means the head offices of Inland Revenue in Edinburgh and Dublin :

The expression " duty " means any stamp duty for the time being chargeable by law:

The expression " material " includes every sort of material upon which words or figures can be expressed:

The expression " instrument " includes every written document:

The expression " die " includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty or for denoting any fee, and also any part of any such plate, type, tool, or implement:

The expressions " forge " and " forged " include counterfeit and counterfeited:

The expression " stamp " means as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee:

The expression " stamped " is applicable as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto :

The expressions " executed " and " execution," with reference to instruments not under seal, mean signed and signature:

The expression " justice " means justice of the peace.