



Stamp Duties Management Act 1891

1891 CHAPTER 38

Offences relating to Stamps

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.