



# Stamp Duties Management Act 1891

## CHAPTER 38

### STAMP DUTIES MANAGEMENT ACT 1891

#### *Application of Act*

- 1 Act to apply to all stamp duties.

#### *Mode of recovering Money received for Duty*

- 2 Moneys received for duty and not appropriated to be recoverable in High Court.

#### *Sale of Stamps*

- 3 Power to grant licences to deal in stamps.
- 4 Penalty for unauthorised dealing in stamps, &c.
- 5 Provisions as to determination of a licence.
- 6 Penalty for hawking stamps.
- 7 .....
- 8 Discount.

#### *Allowance for Spoiled Stamps*

- 9 Procedure for obtaining allowance.
- 10 Allowance for misused stamps.
- 11 Allowance how to be made.
- 12 Stamps not wanted may be repurchased by the Commissioners.

#### *Offences relating to Stamps*

#### *Allowance for lost or spoiled instruments*

- 12A Lost or spoiled instruments.

*Changes to legislation: There are currently no known outstanding effects for the Stamp Duties Management Act 1891. (See end of Document for details)*

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- 13 Offences in relation to dies and stamps.
- 14 Making paper in imitation of paper used for stamp duties.
- 15 Possession of paper, plates, or dies used for stamp duties.
- 16 Proceedings for detection of forged dies, &c.
- 17 Proceedings for detection of stamps stolen or obtained fraudulently.
- 18 Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.
- 19 Mode of proceeding when stamps are seized.
- 20 As to defacement of adhesive stamps.
- 21 Penalty for frauds in relation to duties.

*Miscellaneous*

- 22 As to discontinuance of dies.
- 23 Application of Act to excise labels.
- 24 Declarations, how to be made.
- 25 Mode of granting licences.
- 26 Recovery of fines.
- 27 Definitions.

*Repeal, Commencement, Short Title*

- 28 Repeal.
- 30 Short title.

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SCHEDULE.....

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