

Stamp Act 1891

# **1891 CHAPTER 39**

### PART I

#### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

### Use of Adhesive Stamps

# 7 Certain adhesive stamps to be applicable to instruments and postal purposes

Any stamp duties of an amount not exceeding two shillings and sixpence upon instruments which are permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties of the like amount, may be denoted by the same adhesive stamps.

#### 8 General direction as to the cancellation of adhesive stamps

- (1) An instrument, the duty upon which is required or permitted by law to be denoted by an adhesive stamp, is not to be deemed duly stamped with an adhesive stamp, unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his name or initials, or the name or initials of his firm, together with the true date of his so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamp appearing on the instrument was affixed thereto at the proper time.
- (2) Where two or more adhesive stamps are used to denote the stamp duty upon an instrument, each or every stamp is to be cancelled in the manner aforesaid.
- (3) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner aforesaid, shall incur a fine of ten pounds.

### 9 Penalty for frauds in relation to adhesive stamps

- (1) If any person—
  - (a) Fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument or uses for any postal purpose any adhesive stamp which has been so removed, with intent that the stamp may be used again; or
  - (b) Sells or offers for sale, or utters, any adhesive stamp which has been so removed', or utters any instrument, having thereon, any adhesive stamp which has to his knowledge been so removed as aforesaid.;

he shall, in addition to any other fine or penalty to which he may be liable, incur a fine of fifty pounds.

(2) The expression " instrument" in this section includes any post letter as defined by the Post Office Protection Act, 1884, and the cover of any post letter.