



# Stamp Duties Management Act 1891

## 1891 CHAPTER 38

### *Allowance for Spoiled Stamps*

#### **9 Procedure for obtaining allowance**

Subject to such regulations as the Commissioners may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Commissioners may require, allowance is to be made by the Commissioners for stamps spoiled in the cases herein-after mentioned; (that is to say,)

- (1) The stamp on any material inadvertently and undesignedly spoiled, obliterated, or by any means rendered unfit for the purpose intended, before the material bears the signature of any person or any instrument written thereon is executed by any party:
- (2) Any adhesive stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Commissioners been affixed to any material:
- (3) Any adhesive stamp representing a fee capable of being collected by means of such stamp which has been affixed to material provided that a certificate from the proper officer is produced to the effect that the stamp should be allowed.
- (4) The stamp on any bill of exchange signed by or on behalf of the drawer which has not been accepted or made use of in any manner whatever or delivered out of his hands for any purpose other than by way of tender for acceptance.
- (5) The stamp on any promissory note signed by or on behalf of the maker which has not been made use of in any manner whatever or delivered out of his hands.
- (6) The stamp on any bill of exchange or promissory note which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been accepted or indorsed, or, being a promissory note, may have been delivered to the payee, provided that another completed and duly stamped bill of exchange or promissory note is produced identical in every particular, except in the correction of the error or omission, with the spoiled bill or note:
- (7) The stamp used for any of the following instruments ; that is to say,

- (a) An instrument executed by any party thereto, but afterwards found to be absolutely void from the beginning :
- (b) An instrument executed by any party thereto, but afterwards found unfit, by reason of any error or mistake therein, for the purpose originally intended:
- (c) An instrument executed by any party thereto which has not been made use of for any purpose whatever, and which by reason of the inability or refusal of some necessary , party to sign the same or to complete the transaction according to the instrument, is incomplete and insufficient for the purpose for which it was intended:
- (d) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or for want of enrolment or registration within the time required by law, fails of the intended purpose or becomes void:
- (e) An instrument executed by any party thereto which is inadvertently and undesignedly spoiled, and in lieu whereof another instrument made between the same parties and for the same purpose is executed and duly stamped, or which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped :

Provided as follows :—

- (a) That the application for relief is made within six months after the stamp has been spoiled or become useless or in the case of an executed instrument after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed or within such further time as the Commissioners may prescribe in the case of any instrument sent abroad for execution or when from unavoidable circumstances any instrument for which another has been substituted cannot be produced within the said period ;
- (b) That in the case of an executed instrument no legal proceeding has been commenced in which the instrument could or would have been given or offered in evidence, and that the instrument is given up to be cancelled ;
- (c) That in the case of stamps used for medicine or playing cards, the medicines or cards bearing the stamps are produced to an officer and the stamps are removed therefrom in his presence.

## **10 Allowance for misused stamps**

When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Commissioners may, on application made within six months after the date of the instrument, or, if it is not dated, within six months after the execution thereof by the person by whom it was first or alone executed, and upon the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused.

## **11 Allowance how to be made**

In any case in which allowance is made for spoiled or misused stamps the Commissioners may give in lieu thereof other stamps of the same denomination and value, or if required, and they think proper, stamps of any other denomination to the same amount in value, or in their discretion, the same value in money, deducting therefrom the discount allowed on the purchase of stamps of the like description.

## **12 Stamps not wanted may be repurchased by the Commissioners**

When any person is possessed of a stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Commissioners may, if they think fit, repay to him the value of the stamp in money, deducting the proper discount, upon his delivering up the stamp to be cancelled, and proving to their satisfaction that it was 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, within the period of six months next preceding the application and with a bona fide intention to use it.