



# 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.