Section of Act	Subject-matter	Adapted provisions
65	Prohibition of fictitious stamps.—*cont.*	(4) For the purposes of this section— (*a*) the expression " fictitious stamp " means any facsimile or imitation or representation, whether on paper or otherwise, of an insurance stamp; and (*b*) the expression " stamp " means, in relation to stamps prepared and issued for the purposes of the National Insurance Act, 1946, an adhesive stamp and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act, 1946, an adhesive stamp or a stamp impressed by means of a die.

EXPLANATORY NOTE

(*This Note is not part of the Regulations, but is intended to indicate their general purport.*)

These Regulations apply, with the necessary adaptations, the provisions of the Stamp Duties Management Act 1891 (as amended by any subsequent enactment), and section sixty-five of the Post Office Act 1908 (as so amended), in relation to insurance stamps. Insurance stamps are the stamps by means of which contributions payable for the purposes of the National Insurance (Industrial Injuries) Act 1946 or the National Insurance Act 1946 will (when paid by the stamping of insurance cards) be paid

The National Insurance and Industrial Injuries (Stamps) (Amendment) Regulations, 1948

1948 No. 2581

Made - - - -	*25th November,* 1948
Laid before Parliament	*26th November,* 1948
Coming into Operation	*17th December,* 1948

The Postmaster General, by virtue of the powers conferred on him by subsection (2) of Section Sixty-six of the National Insurance (Industrial Injuries) Act 1946(**a**) and by paragraph (*b*) of subsection (2) of Section eight of the National Insurance Act 1946(**b**), and of all other powers in that behalf, hereby makes the following Regulations:—

Regulations to be read with principal Regulations.

1. These Regulations shall be read as one with the National Insurance and Industrial Injuries (Stamps) Regulations 1948(**c**), hereinafter called " the principal Regulations ".

(**a**) 9 & 10 Geo. 6. c. 62. (**b**) 9 & 10 Geo. 6. c. 67.
(**c**) S.I. 1948 No. 1443, p. 3051 above.

Amendment of the Schedule to the principal warrant.

2. In the definition of the expression " die " in Section 27 of the Stamp Duties Management Act 1891(a) as set out with adaptations for the purposes of the National Insurance (Industrial Injuries) Act 1946 and the National Insurance Act 1946 in the Schedule to the principal Regulations there shall be inserted, after the words " Postmaster General ", the words " or (as respects dies for making impressed stamps) of the Minister of National Insurance " and accordingly the definition shall be read and have effect as set out in the Schedule hereto.

Short title and commencement.

3.—(1) These Regulations may be cited as " The National Insurance and Industrial Injuries (Stamps) (Amendment) Regulations, 1948 ".

(2) These Regulations shall come into operation on the 17th day of December, 1948.

Dated this 25th day of November, 1948.

Wilfred Paling,
His Majesty's Postmaster General.

SCHEDULE

STAMP DUTIES MANAGEMENT ACT, 1891

Section of Act	Subject Matter	Adapted Provision
27	Definitions	The expression " die " includes any plate, type, tool or implement whatever used under the direction of the Postmaster General or (as respects dies for making impressed stamps) of the Minister of National Insurance for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty . . . has been paid . . . or for denoting any fee, and also any part of any such plate, type, tool or implement.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

This amendment is necessary to cover the control now to be exercised by the Minister of National Insurance with regard to the machines and dies used when insurance contributions are denoted by means of impressed stamps.

(a) 54 & 55 Vict. c. 38.