STATUTORY INSTRUMENTS

1967 No. 488

SOCIAL SECURITY

The National Insurance and Industrial Injuries (Stamps) Regulations 1967

Made - - -	*21st March* 1967
Laid before Parliament	*4th April* 1967
Coming into Operation	*1st June* 1967

I, the Right Honourable Edward Watson Short, M.P., Her Majesty's Postmaster General, by virtue of the powers conferred on me by section 14(2) of the National Insurance Act 1965(a), and by section 67(2) of the National Insurance (Industrial Injuries) Act 1965(b) and of all other powers enabling me in this behalf, do hereby make the following regulations:

Adaptation of Enactments

1. Those provisions of the Stamp Duties Management Act 1891(c) (as amended by any subsequent enactment), and of section 63 of the Post Office Act 1953(d) (as so amended) which, with the necessary adaptations for applying them to stamps prepared and issued for the purposes of the National Insurance Act 1965 and the National Insurance (Industrial Injuries) Act 1965, are set out in the Schedule hereto, shall apply to the said stamps.

Provided that the provisions of section 13 of the Stamp Duties Management Act 1891 which are printed in italics in the said Schedule, shall apply only in Scotland.

Interpretation

2. The Interpretation Act 1889(e) shall apply for the interpretation of these regulations as it applies for the interpretation of an Act of Parliament, and as if these regulations and the regulations hereby revoked were Acts of Parliament.

Revocation

3. The National Insurance and Industrial Injuries (Stamps) Regulations 1948 and the National Insurance and Industrial Injuries (Stamps) (Amendment) Regulations 1948(f) are hereby revoked.

Citation and commencement

4. These regulations may be cited as the National Insurance and Industrial Injuries (Stamps) Regulations 1967, and shall come into operation on 1st June 1967.

Dated 21st March 1967.

Edward Short,
Her Majesty's Postmaster General.

(a) 1965 c. 51.
(b) 1965 c. 52.
(c) 1891 c. 38.
(d) 1953 c. 36.
(e) 1889 c. 63.
(f) S.I. 1948/1443, 2581 (Rev. XVI, p. 412: 1948 I, pp. 3051, 3059).

SCHEDULE

STAMP DUTIES MANAGEMENT ACT 1891

Section of Act	Subject-matter	Adapted provisions
3	Power to grant licences to deal in stamps.	(1) The Postmaster General may, in his discretion, grant a licence to any person duly authorised by the Minister of Social Security to receive the same, to deal in stamps in such places and subject to such conditions as may be agreed upon by the Postmaster General and the said Minister. ..... (4) One licence only shall be required for any number of persons in partnership, and the licence may at any time be revoked by the Postmaster General.
4	Penalty for unauthorised dealing in stamps, etc.	(1) If any person who is not duly appointed to sell and distribute stamps deals in any manner in stamps, without being licensed so to do . . . he shall for every such offence incur a fine of twenty pounds. (2) If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, has, or puts upon his premises either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and whether the same be affixed to his premises or not, any letters importing or intending to import that he deals in stamps, or is licensed so to do, he shall incur a fine of ten pounds.
5	Provisions as to determination of licence.	(1) If the licence of any person to deal in stamps expires or is revoked, or if any person licensed to deal in stamps dies or becomes bankrupt, and any such person at the expiration or revocation of his licence, or at the time of his death or bankruptcy, has in his possession any stamps, such person, or his executor or administrator, or the receiver or trustee or official assignee under his bankruptcy, may, within six months after the expiration or revocation of the licence, or after the death or bankruptcy, as the case may be, bring or send the stamps to the Postmaster General. (2) The Postmaster General may in any such case pay to the person bringing or sending stamps the amount of the duty thereon, if proof to his satisfaction is furnished that the same were actually in the possession of the person whose licence has expired or been revoked, or so dying or becoming bankrupt, for the purpose of sale, at the time of the expiration or revocation

Section of Act	Subject-matter	Adapted provisions
5	Provisions as to determination of licence.—cont.	of the licence, or of his death or bankruptcy, and that the stamps were purchased or procured by that person from the Postmaster General, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.
6	Penalty for hawking stamps.	(1) If any person, whether licensed to deal in stamps or not, hawks or carries about for sale or exchange any stamps, he shall, in addition to any other fine or penalty to which he may be liable, incur a fine of twenty pounds. (2) In default of payment of the fine, on summary conviction the offender shall be imprisoned for any term not exceeding two months. (3) All stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Postmaster General, to be disposed of as he thinks fit. (4) Any person may arrest a person found committing an offence against this section, and take him before a justice having jurisdiction where the offence is committed, who shall hear and determine the matter.
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 case hereinafter mentioned (that is to say):— ..... (2) Any 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; ..... Provided as follows:— (a) That the application for relief is made within two years after the stamp has been spoiled or become useless. .....
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.

Section of Act	Subject-matter	Adapted provisions
12	Stamps not wanted may be repurchased.	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, upon his delivering up the stamp to be cancelled, and proving to their satisfaction that it was purchased by him . . . from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, within the period of two years next preceding the application and with a bona-fide intention to use it.
13	Certain offences in relation to stamps.	Every person who does, or causes or procures to be done, or knowingly aids, abets or assists in doing, any of the acts following, that is to say:— (1) *Forges a die or stamp;* (2) *Prints or makes an impression upon any material with a forged die;* (3) Fraudulently prints or makes an impression upon any material from a genuine die; (4) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof; (5) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp; (6) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp; (7) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date or other matter or thing whatsoever thereon written, with intent that any use should be made of the stamp upon such material; (8) Knowingly sells or exposes for sale or utters or uses *any forged stamp or* any stamp which has been fraudulently printed or impressed from a genuine die; (9) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused)

Section of Act	Subject-matter	Adapted provisions
13	Certain offences in relation to stamps. —contd.	has in his possession *any forged die or stamp or* any stamp which has been fraudulently printed or impressed from a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date or other matter or thing has been fraudulently erased or otherwise either really or apparently removed, shall be guilty of felony and shall on conviction be liable to be imprisoned for any term not exceeding fourteen years.
16	Proceedings for detection of forged dies, etc.	On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may by warrant under his hand, cause every house, room, shop, building or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found the same may be seized and carried away, and shall afterwards be delivered over to the Postmaster General.
17	Proceedings for detection of stamps stolen or obtained fraudulently.	(1) Any justice having jurisdiction in the place where any stamps are known or supposed to be concealed or deposited may, upon reasonable suspicion that the same have been stolen or fraudulently obtained, issue his warrant for the seizure thereof, and for apprehending and bringing before himself or any other justice within the same jurisdiction the person in whose possession or custody the stamps may be found, to be dealt with according to law. (2) If the person does not satisfactorily account for the possession of the stamps, or it does not appear that the same were purchased by him . . . from some person duly appointed to sell and distribute stamps or duly licensed to deal in stamps, the stamps shall be forfeited and shall be delivered over to the Postmaster General. (3) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Postmaster General that any stamps so forfeited were stolen or otherwise fraudulently obtained from him, and that the

Section of Act	Subject-matter	Adapted provisions
17	Proceedings for detection of stamps stolen or obtained fraudulently.—contd.	same were purchased by him . . . from some person duly appointed to sell or distribute stamps, or duly licensed to deal in stamps, such stamps may be delivered up to him.
18	Licensed person in possession of forged stamps.	(1) If any forged stamps are found in the possession of any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, that person shall be deemed and taken, unless the contrary is satisfactorily proved, to have had the same in his possession knowing them to be forged and with intent to sell, use or utter them, and shall be liable to the punishment imposed by law upon a person selling, using, uttering or having in possession forged stamps knowing the same to be forged. (2) If the Postmaster General has cause to suspect any such person of having in his possession any forged stamps, he may by warrant under his hand authorise any person to enter between the hours of nine in the morning and seven in the evening into any house, room, shop or building of or belonging to the suspected person, and if on demand of admittance, and notice of the warrant, the door of the house, room, shop or building, or any inner door thereof, is not opened, the authorised person may break open the same and search for and seize any stamps that may be found therein or in the custody or possession of the suspected person. (3) All officers of the peace are hereby required, upon request of any person so authorised, to aid and assist in the execution of the warrant. (4) Any person who— (a) Refuses to permit any such search or seizure to be made as aforesaid; or (b) Assaults, opposes, molests or obstructs any person so authorised in the due execution of the powers conferred by this section or any person acting in his aid or assistance, and any officer of the peace who, upon any such request as aforesaid, refuses or neglects to aid or assist any person so authorised in the due execution of his powers shall incur a fine of fifty pounds.
19	Mode of proceeding where stamps are seized.	Where stamps are seized under a warrant, the person authorised by the warrant shall, if required, give to the person in whose custody or possession the

Section of Act	Subject-matter	Adapted provisions
19	Mode of proceeding where stamps seized.—contd.	stamps are found an acknowledgment of the number, particulars and amount of the stamps, and permit the stamps to be marked before the removal thereof.
20	As to defacement of adhesive stamps.	Every person who by any writing in any manner defaces any stamp before it is used shall incur a penalty of five pounds. Provided that any person may, with the express sanction of the Postmaster General, or with the special authority of the Minister of Social Security and in conformity with the conditions which the Postmaster General or the said Minister may prescribe, write upon or otherwise appropriate a stamp before it is used for the purpose of identification thereof.
24	Declarations, how to be made.	Any statutory declaration, affidavit or oath to be made in pursuance of or for the purpose of this or any other Act for the time being in force relating to stamps may be made before the Commissioners or any officer or person authorised by them in that behalf, or before any commissioner for oaths or any justice or notary public in any part of Great Britain, or at any place out of Great Britain before any person duly authorised to administer caths there.
25	Mode of granting licences.	Any licence or certificate to be granted by the Postmaster General under this or any other Act for the time being in force relating to stamps may be granted by such officer or person as the Postmaster General may authorise in that behalf.
26	Recovery of fines.	All fines imposed by this Act or by any Act for the time being in force relating to stamps may be proceeded for and recovered in the same manner, and, in the case of summary proceedings, with the like power of appeal as any fine or penalty under any Act relating to the Excise.
27	Definitions.	In the provisions of this Act, unless the context otherwise requires:— The expression "Commissioners" means Commissioners of Inland Revenue. ..... The expression "duty" includes any contribution payable under the National Insurance (Industrial Injuries) Act 1965 or the National Insurance Act 1965 and directed to be made by means of stamps. The expression "material" includes every sort of material upon which words or figures can be expressed. .....

Section of Act	Subject-matter	Adapted provisions
27	Definitions.—contd.	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 Social Security 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. The expressions "forge" and "forged" include counterfeit and counterfeited. The expression "stamp" means in relation to stamps prepared and issued for the purposes of the National Insurance Act 1965 an adhesive stamp, and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act 1965 an adhesive stamp or a stamp impressed by means of a die. The expression "stamped" is applicable as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto. The expression "justice" means justice of the peace.
63	Prohibition of fictitious stamps.	(1) A person shall not:— (a) make, knowingly utter, deal in or sell any fictitious stamp; (b) have in his possession unless he shows a lawful excuse, any fictitious stamp; or (c) make or, unless he shows a lawful excuse, have in his possession any die, plate, instrument or materials for making any fictitious stamp. (2) A person shall not knowingly use for the purposes of payment of contributions under the National Insurance (Industrial Injuries) Act 1965, or the National Insurance Act 1965, any fictitious stamp. (3) If any person acts in contravention of the foregoing provisions of this section, he shall be liable on summary conviction to a fine not exceeding twenty pounds: Provided that, in England or Wales, a prosecution shall not be instituted under this subsection except by order of the Postmaster General.

Section of Act	Subject-matter	Adapted provisions
63	Prohibition of fictitious stamps.—contd.	(4) Any stamp, die, plate, instrument or materials found in the possession of any person in contravention of subsection (1) of this section may be seized and shall be forfeited. (5) The importation into the United Kingdom— (a) of any facsimile, imitation or representation, whether on paper or otherwise, of any stamp; or (b) of any die, plate, instrument or materials for making such a facsimile, imitation or representation, is hereby prohibited. (6) In this section:— (a) the expression "fictitious stamp" means any facsimile, imitation or representation, whether on paper or otherwise, of any stamp; and (b) the expression "stamp" means in relation to stamps prepared and issued for the purposes of the National Insurance Act 1965, an adhesive stamp and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act 1965, an adhesive stamp or a stamp impressed by means of a die. .....

EXPLANATORY NOTE

(This Note is not part of the regulations.)

These regulations revoke the National Insurance and Industrial Injuries (Stamps) Regulations 1948 and the National Insurance and Industrial Injuries (Stamps) (Amendment) Regulations 1948. They re-enact those regulations in a consolidated form, applying the provisions of the Post Office Act 1953 in place of the corresponding provisions of the Post Office Act 1908 which were repealed by the Act of 1953.

The regulations apply, with necessary adaptations, the provisions of the Stamp Duties Management Act 1891 (as amended by subsequent enactments) and section 63 of the Post Office Act 1953 to national insurance stamps. These are stamps by means of which contributions under the National Insurance Act 1965 and the National Insurance (Industrial Injuries) Act 1965 are paid.