CHAP. 98.

An Act for consolidating and amending the Law relating to the Management of Stamp Duties. [10th August 1870.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows; that is to say,

Short title and commencement of Act.

1. This Act may be cited as "The Stamp Duties Management Act, 1870," and shall come into operation on the first day of January 1871.

Interpretation of terms.

2. In the construction and for the purposes of this Act the following words and terms have the meanings hereby assigned to them, unless it is otherwise provided, or there be something in the context repugnant thereto:

(1.) "The Commissioners" means the Commissioners of Inland Revenue:

(2.) "The chief office" means the chief office of Inland Revenue:

(3.) "Head offices" means the head offices of Inland Revenue in Edinburgh and Dublin:

(4.) "Duty," "duties," mean the stamp duty and stamp duties from time to time chargeable by law:

(5.) "Material" means and includes every sort of material upon which words or figures can be expressed:

(6.) "Write," "written," and "writing," include every mode in which words or figures can be expressed upon material:

(7.) "Instrument" means and includes every written document:

(8.) "Die" means and includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or the fact that any duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty, and also any part of any such plate, type, tool, or implement:

(9.) "Forge," "forged," mean and include counterfeit, counterfeited:

(10.) "Stamp," "stamps," mean as well stamps impressed by means of a die as adhesive stamps:

(11.) "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:

(12.) "Executed," "execution," with reference to instruments not under seal, mean signed, signature:

(13.) "Person" includes corporation, company, and society.

Duties to be managed by the Commissioners.

3. The duties shall be under the care and management of the Commissioners, who shall have all necessary powers and authorities for carrying this Act into execution, and shall observe and obey in relation thereto the directions of the Commissioners of Her Majesty's Treasury.

Former references to stamp duties to apply to this Act.

4. Where by any Act heretofore passed reference is made to the enactments relating to stamp duties in force at the time of the passing of such Act, such reference shall after the passing of this Act be read and construed as a reference to this Act, instead of the said enactments.

As to licences to deal in stamps.

5. The Commissioners may, at their discretion, grant a licence to any person to deal in stamps at any place or places in the United Kingdom to be named in such licence, and every person to whom any such licence is granted shall enter into a bond (which shall be exempt from stamp duty) to Her Majesty, her heirs or successors, in a penal sum of one hundred pounds, with a condition that such licensed person does not sell or offer for sale or exchange, or keep or have in his possession for the purpose of sale or exchange, any stamps other than such as he has purchased or procured 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: Provided that one licence and one bond only shall be required for any number of persons in co-partnership, and any such licence may at any time be revoked by the Commissioners.

As to the contents and effect of a licence.

6. Every licence to be granted as aforesaid is to specify the proper Christian name and surname and place of abode of the person to whom the same is granted, and is to contain a true description of every house or shop in or at which he is by such licence authorised to deal in stamps; and such person shall not be thereby authorised or entitled to deal in stamps in or at any house, shop, or place not specified and described in his licence.

Penalty for unauthorised dealing in stamps, 20*l.*,

7. (1.) Every person who—

(*a.*) Not being duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, deals in any manner in stamps, in any part of the United Kingdom;

(*b.*) Being duly licensed to deal in stamps, deals in any manner in stamps at any house, shop, or place not specified and described in his licence,

shall for every such offence forfeit the sum of twenty pounds:

and in the case of a forged stamp, 40*l.*

(2.) If in any proceeding for recovery of the said penalty of twenty pounds it appears that any stamp which has been sold or exchanged, or offered for sale or exchange, is forged, although the same may not have been so alleged in the information or pleading, the said penalty of twenty pounds shall be doubled, and judgment shall be given against the offender for the sum of forty pounds, and the special matter shall be stated in the judgment as the cause of such increase of penalty:

(3.) If on any such proceeding any issue is tried by a jury in which the selling or exchanging, or offering for sale or exchange, of any stamp, is in question, the jury shall be required to say whether such stamp is forged or not:

Proviso.

(4.) Provided that nothing in this section contained shall exempt any person from the legal consequences of selling, uttering, or having in possession any forged stamp, knowing the same to be forged.

How licence to be notified.

8. Every person who is licensed to deal in stamps shall cause to be painted at full length, in Roman capital letters, one inch at least in height, and of a proper and proportionate breadth, on some conspicuous place on the outside of the front of every house or shop in or at which he is licensed to deal in stamps, and so that the same may be at all times plainly and distinctly visible and legible, his Christian name and surname, together with the words "Licensed to sell stamps," and shall continue such names and words so painted as aforesaid during all the time that he continues licensed as aforesaid, and for every neglect or omission in any of such matters shall forfeit the sum of ten pounds.

Penalty 10*l.*

Penalty on unauthorised persons holding themselves out as dealers in stamps.

9. If any person who is not duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, writes, paints, or marks, or causes or procures to be written, painted, or marked, or permits or suffers to continue written, painted, or marked, upon any part of his house or shop, 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 house or shop or not, any word or words importing or signifying, or intended to import or signify, that he is a dealer in stamps, he shall forfeit the sum of ten pounds for every day on which such offence is committed or continued.

10*l.*

Provisions as to the determination of a licence.

10. (1.) If any person licensed to deal in stamps dies or becomes bankrupt, or if the licence of any person to deal in stamps expires or is revoked, and any such person at the time of his death or bankruptcy, or at the expiration or revocation of his licence, has in his possession any stamps, such person, or his executor or administrator, or the trustee under his bankruptcy, may, within three months after the expiration or revocation of such licence, or next after such death or bankruptcy, as the case may be, bring or send such stamps to the chief office or to one of the head offices:

(2.) The Commissioners may in any such case pay to the person bringing or sending any stamps the amount of the duty thereon, deducting therefrom the proper discount:

(3.) Provided that the person who brings or sends such stamps makes proof to the satisfaction of the Commissioners—

(*a.*) That the same were actually in the possession of the person so dying or becoming bankrupt, or whose licence has expired or been revoked, for the purpose of sale, at the time when such person died or became bankrupt, or when such licence expired or was revoked;

(*b.*) That such stamps were purchased or procured by the person to whom such licence was granted 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.

Penalty for hawking stamps, 20*l.*

Mode of proceeding.

11. (1.) If any person, whether licensed to deal in stamps or not, hawks or carries about, or offers for sale or exchange, any stamps, he shall forfeit the sum of twenty pounds, over and above any penalty to which, if unlicensed, he may be liable for dealing in stamps without a licence; and it shall be lawful for any person, without any other warrant than this Act, to apprehend any person so offending, and take him or cause him to be taken before a justice of the peace having jurisdiction where the offence is committed, who shall hear and determine the matter; and if the offender does not immediately on his conviction pay the said penalty of twenty pounds, he shall be committed to prison for any period not less than one month nor more than three months, unless the penalty be sooner paid:

(2.) All stamps which are found in the possession of any such offender shall be forfeited and shall be taken possession of by the justice, and delivered to the Commissioners, to be disposed of as they think fit:

(3.) If the offender is not apprehended and proceeded against in the manner hereinbefore mentioned, the said penalty of twenty pounds is to be recoverable in the same manner as any other penalty hereby imposed.

Postage stamps.

12. Notwithstanding anything in this Act contained, it shall be lawful for any person in the service or employment of the Post Office, without any other licence or authority than this Act, to sell postage stamps at any place, and to carry postage stamps about for sale.

Discount.

13. Upon the sale of stamps such discount shall be allowed to the purchasers thereof as the Commissioners of Her Majesty's Treasury shall direct.

Allowance for spoiled stamps.

14. Subject to such regulations as the Commissioners may think proper to make, and to the production of such evidence by affidavit 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 any instrument written thereon is executed by any party, and for which stamp no money or other consideration has been paid or given to the attorney, solicitor, or other person employed to transact the business intended to have been carried into execution thereby, or to the person by whom the same was written:

(2.) Any adhesive stamp which has never been used or affixed to any material, but which has been inadvertently and undesignedly spoiled or rendered unfit for use:

(3.) The stamp used or intended to be used for any bill of exchange or promissory note signed by or on behalf of the drawer or intended drawer, but not delivered out of his hands to the payee or intended payee, or any person on his behalf, or deposited with any person as a security for the payment of money, or in any way negotiated, issued, or put in circulation, or made use of in any other manner whatever, and which being a bill of exchange has not been accepted by the drawee, and provided that the material on which any such stamp is impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon:

(4.) The stamp used or intended to be used for any bill of exchange or promissory note signed by or on behalf of the drawer thereof, but which from any omission or error has been spoiled or rendered useless, although the same, being a bill of exchange, may have been presented for acceptance or 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 such error or omission as aforesaid, with the spoiled bill or note:

(5.) The stamp used for any of the following instruments, that is to say,

(*a.*) The presentation to an ecclesiastical benefice not followed by institution:

(*b.*) An instrument executed by any party thereto, but afterwards found to be absolutely void in law from the beginning:

(*c.*) An instrument executed by any party thereto, but afterwards found unfit by reason of any error or mistake therein for the purpose originally intended:

(*d.*) An instrument executed by any party thereto, but which by reason of the death of any person by whom it is necessary that it should be executed without having executed the same, or of the refusal of any such person to execute the same, or to advance any money intended to be thereby secured, cannot be completed so as to effect the intended transaction in the form proposed:

(*e.*) An instrument executed by any party thereto which for want of the execution thereof by some material and necessary party, and his inability or refusal to sign the same, is in fact incomplete and insufficient for the purpose for which it was intended:

(*f.*) An instrument executed by any party thereto, which by reason of the refusal of any person to act under the same, or by the refusal or non-acceptance of any office thereby granted, totally fails of the intended purpose:

(*g.*) An instrument executed by any party thereto, which for want of enrolment or registration within the time required by law becomes null and void:

(*h.*) An instrument executed by any party thereto, which becomes useless in consequence of the transaction intended to be thereby effected being effected by some other instrument duly stamped:

(*i.*) 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:

Provided as follows:

(1.) That in the case of an executed instrument,

(*a.*) The instrument is given up to be cancelled:

(*b.*) The application for relief is 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, except where from unavoidable circumstances any instrument for which another instrument has been substituted cannot be given up to be cancelled within the aforesaid period, and in that case within six months after the date or execution of the substituted instrument, and except where the spoiled instrument has become void for want of enrolment or registration, and in that case within six months next after it has so become void, and except also where the spoiled instrument has been sent abroad, and in that case within six months after it has been received back in any part of the United Kingdom:

(*c.*) No action has been brought or suit commenced in which the instrument could or would have been given or offered in evidence:

(2.) That in the case of stamped material, not having any executed instrument written thereon, and of an adhesive stamp not affixed to any material, the application for relief is made within six months after the stamp has been spoiled as aforesaid.

Allowance for misused stamps.

15. When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used any 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 any duty, being restamped with the proper duty, cancel and allow as spoiled the stamp so misused.

Allowance how to be made.

16. 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, at their discretion, the same value in money, deducting the proper allowance on the purchase of stamps of the like description.

Stamps not wanted may be repurchased by the Commissioners.

17. 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 in their discretion think fit, repay to him the amount or value of such 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 with a bonâ fide intention to use it, and that he has paid the full value thereof without any deduction (except only the amount of such discount), and that the stamp was so purchased within the period of six months next preceding the application 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.

Criminal offences relating to stamps.

18. Any 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.) Forging a die or stamp;

(2.) Making an impression upon any material with a forged die;

(3.) Fraudulently cutting, tearing, or in any way removing from any material any stamp, with the intent that any use should be made of such stamp or of any part thereof;

(4.) Fraudulently mutilating any stamp, with intent that any use should be made of any part of such stamp;

(5.) Fraudulently fixing or placing 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;

(6.) Fraudulently erasing or otherwise either really or apparently removing from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material;

(7.) Knowingly selling or exposing for sale or uttering or using any forged stamp;

(8.) Knowingly, and without lawful excuse (the proof of which lawful excuse lies on the person accused) having in possession any forged die or stamp, 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,

is guilty of felony, and upon being convicted shall be liable to be subjected to penal servitude for the term of his natural life or for any term not less than five years, or to be imprisoned for any term not exceeding three years.

Proceedings for the detec-

19. On information given before any justice of the peace upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice

may, by a warrant under his hand, cause every dwelling-house, room, workshop, outhouse, or other 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 forged die or stamp, or 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, in order that they may be produced in evidence against any offender, and shall afterwards, whether produced in evidence or not, by order of the court or judge before whom such offender is tried, or in case there shall be no such trial, by order of some justice of the peace, be delivered over to the Commissioners, to be defaced or destroyed or otherwise disposed of as they may think fit.

Detention of forged dies, &c.

20. (1.) Upon information given to the Commissioners that there is reasonable cause to suspect that any person appointed to sell and distribute stamps, or being or having been licensed to deal in stamps, has in his possession any forged stamps, the Commissioners may by warrant under their hands authorise any person to enter between the hours of nine in the morning and seven in the evening into any dwelling-house, room, shop, warehouse, outhouse, or other building of or belonging to any such suspected person; and if on demand of admittance, and notice of such warrant, the door of any such dwelling-house, room, shop, warehouse, outhouse, or other building, or any inner door thereof, is not opened, then such authorised person may break open the same respectively, and search for and seize any stamps that may be found in any such place as aforesaid, or elsewhere in the custody or possession of such suspected person.

Further proceedings for the detection of forged stamps.

(2.) All constables and other peace officers are hereby required, upon the request of any person acting under such warrant, to aid and assist in the execution thereof.

(3.) Any person who—

(*a.*) Refuses to permit any such search or seizure to be made as aforesaid;

(*b.*) Assaults, opposes, molests, or obstructs any person employed or acting in the execution or under the authority of any such warrant, or aiding or assisting in the execution thereof;

and every constable or peace officer who upon any such request as aforesaid, refuses or neglects to aid and assist in the execution of any such warrant as aforesaid,

shall forfeit the sum of fifty pounds.

Penalty for resisting, obstructing, or refusing to assist, 50*l.*

21. (1.) The person who is intrusted with the execution of any such warrant as aforesaid shall, if required, give to the person in whose custody or possession any stamps are found and seized an acknowledgment of the number, particulars, and amount of the stamps so seized, and shall permit such last-mentioned person, or any person employed by him, to mark such stamps before the removal thereof:

Mode of proceeding when stamps are seized.

(2.) If the person in whose custody or possession any stamps are so found and seized is or has been a licensed dealer in stamps, he shall be entitled to claim and receive in money from the Commissioners the amount of such of the stamps so seized as may be found to be genuine (deducting therefrom the proper discount), and also to receive the value of the material whereon the same may be impressed according to the rates at which material of the like quality and description is sold by the Commissioners, or, if the Commissioners think fit, such of the stamps so seized as may be found to be genuine may be returned to the person from whose custody or possession the same have been taken, with such reasonable amends as the Commissioners of Her Majesty's Treasury may think fit to award.

22. 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, such 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 all penalties and punishments imposed or inflicted by law upon persons selling, using, uttering, or having in possession forged stamps knowing the same to be forged.

Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.

Proceedings for the detection of stamps stolen or obtained fraudulently.

23. (1.) Any justice of the peace 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 such stamps may be found, to be dealt with according to law:

(2.) If such person omits or refuses to account for the possession of such stamps, or is unable satisfactorily to account for the possession thereof, or if it does not appear that the same were 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, such stamps of which no account or no satisfactory account is given, or which do not appear to have been so purchased as aforesaid, shall be forfeited to Her Majesty, her heirs or successors, and shall be accordingly condemned by such justice and delivered over to the Commissioners; and any stamps so condemned shall be kept by the Commissioners for the space of six months, and afterwards cancelled and destroyed, or disposed of as the Commissioners think fit:

(3.) Provided, that if at any time within six months after such condemnation any person makes out to the satisfaction of the Commissioners that any stamps so condemned were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him at the chief office or one of the head offices, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps, such stamps may be delivered up to him.

As to the discontinuance of dies.

24. 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) such 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 if it had not been so discontinued; 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:

(1.) 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:

(2.) 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 mentioned in such notice send the same to the chief office or either of the head offices, and the Commissioners may thereupon cause the stamps 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 stamps so cancelled.

As to defacement of adhesive stamps.

25. Every person who by any writing in any manner defaces any adhesive stamp before it is used shall forfeit the sum of five pounds: Provided that any person may with the express sanction of the Commissioners, and in the manner and in conformity with the conditions which they may prescribe, write upon an adhesive stamp before it is used for the purpose of identification thereof.

Recovery of penalties.

26. (1.) Penalties incurred under this Act are to be sued for by information in the Court of Exchequer, in England in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland, and may be recovered with full costs of suit.

(2.) The Commissioners may, at their discretion, mitigate or stay or compound proceedings for any penalty, and reward any person who may inform them of any offence against this Act, or assist in the recovery of any penalty.

Affidavits and declarations, how to be made.

27. Any affidavit or statutory declaration to be made in pursuance of or for the purposes of this Act may be made before any of the Commissioners, or any officer or person authorised by them in that behalf, or before any person appointed to administer oaths in Chancery in England or Ireland, or before any person commissioned to take affidavits by the Court of Session in Scotland, or any justice of the peace or notary public in any part of the United Kingdom, or at any place out of the United Kingdom before any person duly authorised to administer oaths there.

CHAP. 99.

An Act for the repeal of certain Enactments relating to the Inland Revenue.

[10th August 1870.]

WHEREAS it is expedient that the enactments described in the schedule to this Act should be repealed to the extent and in manner herein-after appearing:

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title and commencement of Act.

1. This Act may be cited as "The Inland Revenue Repeal Act, 1870," and shall come into operation on the first day of January one thousand eight hundred and seventy-one.

Enactments in schedule repealed.

2. The enactments described in the schedule to this Act are hereby repealed, subject to the exceptions in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the sufficiency or insufficiency of the stamp duty upon any instrument executed or signed, or the validity or invalidity of anything done or suffered before the said first day of January one thousand eight hundred and seventy-one; nor shall this repeal interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.

Interpretation of "the whole Act."

3. The expression "the whole Act," when used in the said schedule with reference to any Act which has been already in part repealed, means the whole Act so far as it has not been repealed.

SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
5 & 6 W. & M. c. 21. -	An Act for granting to their Majesties several duties, &c.	The whole Act.
6 & 7 W. & M. c. 6. -	An Act for granting to His Majesty certain rates, &c.	The whole Act.
6 & 7 W. & M. c. 12. -	An Act for explaining and regulating certain doubts, &c.	The whole Act.
7 & 8 Will. 3. c. 35. -	An Act for the enforcing the laws which restrain marriage, &c.	The whole Act.