

Stamp Duties Management Act, 1891.

[54 & 55 VICT. CH. 38.]

ARRANGEMENT OF SECTIONS.

A.D. 1891.

Application of Act.

Section.

1. Act to apply to all stamp duties.

Mode of recovering Money received for Duty.

2. Moneys received for duty and not appropriated to be recoverable in High Court.

Sale of Stamps.

3. Power to grant licences to deal in stamps.
4. Penalty for unauthorised dealing in stamps, &c.
5. Provisions as to determination of a licence.
6. Penalty for hawking stamps.
7. Postage stamps.
8. Discount.

Allowance for Spoiled Stamps.

9. Procedure for obtaining allowance.
10. Allowance for misused stamps.
11. Allowance how to be made.
12. Stamps not wanted may be repurchased by the Commissioners.

Offences relating to Stamps.

13. Certain offences in relation to dies and stamps provided by Commissioners to be felonies.
14. Making paper in imitation of paper used for stamp duties.
15. Possession of paper, plates, or dies used for stamp duties.
16. Proceedings for detection of forged dies, &c.
17. Proceedings for detection of stamps stolen or obtained fraudulently.
18. Licensed person in possession of forged stamps to be presumed guilty until contrary is shown.
19. Mode of proceeding when stamps are seized.
20. As to defacement of adhesive stamps.
21. Penalty for frauds in relation to duties.

Miscellaneous.

A.D. 1891.

Section.

22. As to discontinuance of dies.
23. Application of Act to excise labels.
24. Declarations, how to be made.
25. Mode of granting licences.
26. Recovery of fines.
27. Definitions.

Repeal, Commencement, Short Title.

28. Repeal.
 29. Commencement.
 30. Short title,
- SCHEDULE
-



CHAPTER 38.

An Act to consolidate the Law relating to the Management of Stamp Duties. A.D. 1891.
[21st July 1891.]

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 :

Application of Act.

1. All duties for the time being chargeable by law as stamp duties shall be under the care and management of the Commissioners, and this Act shall apply to all such duties and to all fees which are for the time being directed to be collected or received by means of stamps. Act to apply to all stamp duties.

Mode of recovering Money received for Duty.

2.—(1.) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly. Moneys received for duty and not appropriated to be recoverable in High Court.

(2.) The Commissioners may sue out of the High Court in England or Ireland, or of the Court of Session sitting as the Court of Exchequer in Scotland, as the case may require, a writ of summons commanding any such person to deliver an account of every sum of money so received by him, and withheld or detained, and to pay the money to them, together with the costs of the proceedings, or to show cause to the contrary.

(3.) If cause is shown the court shall make such order as to the court seems just.

Sale of Stamps.

3.—(1.) The Commissioners may, in their discretion, grant a licence to any person to deal in stamps at any place to be named in the licence. Power to grant licences to deal in stamps.

(2.) The licence shall specify the full name and place of abode of the person to whom the same is granted, and a description of every house, shop, or place, in or at which he is authorised to deal in stamps.

A.D. 1891.

(3.) Every person to whom a licence is granted shall give security in the sum of one hundred pounds in such manner and form as the Commissioners shall prescribe, and, if by bond, the bond shall be exempt from stamp duty.

(4.) One licence and one bond only shall be required for any number of persons in partnership, and the licence may at any time be revoked by the Commissioners.

(5.) Every person licensed to deal in stamps shall cause to be visibly and legibly painted and shall keep so painted in letters of not less than one inch in length on some conspicuous place on the outside of the front of every house, shop, or place in or at which he is licensed to deal in stamps, his full name, together with the words "Licensed to sell stamps," and for every neglect or omission so to do shall incur a fine of ten pounds.

4.—(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, or at any house, shop, or place not specified in his licence 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.—(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 chief office or to one of the head offices.

(2.) The Commissioners may in any such case pay to the person bringing or sending stamps the amount of the duty thereon, deducting therefrom the proper discount, if proof to their 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 of the licence, or of his death or bankruptcy, and that the stamps were purchased or procured by that person 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.

6.—(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.

Penalty for unauthorised dealing in stamps, &c.

Provisions as to determination of a licence.

Penalty for hawking stamps.

(2.) In default of payment of the fine, on summary conviction the offender shall be imprisoned for any term not exceeding two months. A.D. 1891. —

(3.) All stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Commissioners, to be disposed of as they think 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.

7. 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 in any manner. Postage stamps.

8. Upon the sale of stamps such discount shall be allowed to the purchasers thereof as the Treasury direct. Discount.

Allowance for Spoiled Stamps.

9. 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), Procedure for obtaining allowance.

- (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

A.D. 1891.

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 medicines or playing cards, the medicines or cards bearing the stamps are produced to an officer and the stamps are removed therefrom in his presence.

Allowance for misused stamps.

10. 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. A.D. 1891.

11. 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. Allowance how to be made.

12. 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 bonâ fide intention to use it. Stamps not wanted may be repurchased by the Commissioners.

Offences relating to Stamps.

13. 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, Certain offences in relation to dies and stamps provided by Commissioners to be felonies.

- (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 the 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) has in his possession any forged die or stamp or any stamp which has been fraudulently

A.D. 1891.

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 kept in penal servitude for any term not exceeding fourteen years, or to be imprisoned with or without hard labour for any term not exceeding two years.

Making paper in imitation of paper used for stamp duties.

14. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

(a.) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or

(b.) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding seven years, or to be imprisoned with or without hard labour for any term not exceeding two years.

Possession of paper, plates, or dies used for stamp duties.

15. Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession—

(a.) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or

(b.) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper,

shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned with or without hard labour for any term not exceeding two years.

Proceedings for detection of forged dies, &c.

16. 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 a 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

A.D. 1891.

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 Commissioners.

17.—(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.

Proceedings for detection of stamps stolen or obtained fraudulently.

(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 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, the stamps shall be forfeited, and shall be delivered over to the Commissioners.

(3.) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Commissioners that any stamps so forfeited 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.

18.—(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.

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

(2.) If the Commissioners have cause to suspect any such person of having in his possession any forged stamps, they 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 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.

A.D. 1891.

(3.) All officers of the peace are hereby required, upon request by 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 and assist any person so authorised in the due execution of his powers shall incur a fine of fifty pounds.

Mode of proceeding when stamps are seized.

19. 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 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.

As to defacement of adhesive stamps.

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

Penalty for frauds in relation to duties.

21. Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud Her Majesty of any duty shall incur a fine of fifty pounds.

Miscellaneous.

As to discontinuance of dies.

22. 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

A.D. 1891.

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.

23. The provisions of this Act in reference to offences relating to stamps shall apply to any label now or hereafter provided by the Commissioners for denoting any duty of excise, and any label so provided shall be deemed to be included in the term "stamp" as defined by this Act. Application of Act to excise labels.

24. Any statutory declaration to be made in pursuance of or for the purposes of this or any other Act for the time being in force relating to duties may be made before any of 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 the United Kingdom, or at any place out of the United Kingdom, before any person duly authorised to administer oaths there. Declarations, how to be made.

25. Any licence or certificate to be granted by the Commissioners under this or any other Act for the time being in force relating to duties may be granted by such officer or person, as the Commissioners may authorise in that behalf. Mode of granting licences.

26. All fines imposed by this Act or by any Act for the time being in force relating to stamp duties charged in respect of medicines or playing cards 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. Recovery of fines.

27. In this Act, unless the context otherwise requires,— Definitions.
The expression "Commissioners" means Commissioners of Inland Revenue :

The expression "officer" means officer of Inland Revenue :

The expression "chief office" means chief office of Inland Revenue :

The expression "head offices" means the head offices of Inland Revenue in Edinburgh and Dublin :

The expression "duty" means any stamp duty for the time being chargeable by law :

A.D. 1891:

The expression "material" includes every sort of material upon which words or figures can be expressed :

The expression "instrument" includes every written document :

The expression "die" includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty 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 as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee :

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 expressions "executed" and "execution," with reference to instruments not under seal, mean signed and signature :

The expression "justice" means justice of the peace.

Repeal, Commencement, Short Title.

Repeal.

28. The enactments specified in the schedule to this Act are hereby repealed from and after the commencement of this Act to the extent specified in the third column of that schedule.

Provided that all bonds and securities given under or in pursuance of any enactment hereby repealed shall have the same effect as if they had been given in pursuance of this Act.

Commence-
ment.

29. This Act shall come into operation on the first day of January, one thousand eight hundred and ninety-two.

Short title.

30. This Act may be cited as the Stamp Duties Management Act, 1891.

SCHEDULE.

A.D. 1891.

Section 28.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
39 & 40 Geo. 3. c. 72.	An Act to amend several laws relating to the duties on stamped vellum, parchment, and paper.	The whole Act.
42 Geo. 3. c. 56.	An Act to repeal an Act passed in the twenty-fifth year of the reign of His present Majesty for granting stamp duties on certain medicines and for charging other duties in lieu thereof, and for making effectual provision for the better collection of the said duties.	Sections eighteen, twenty-five, and twenty-eight.
52 Geo. 3. c. 150.	An Act to amend an Act passed in the forty-fourth year of His Majesty's reign for granting stamp duties in Great Britain, so far as regards the duties granted on medicines and on licences for vending the same.	Section two, from "to be recovered," to the end of the section, and three.
55 Geo. 3. c. 184.	An Act for repealing the stamp duties on deeds, law proceedings, and other written or printed instruments, and the duties on fire insurances, and on legacies and successions to personal estate upon intestacies now payable in Great Britain, and for granting other duties in lieu thereof.	Sections fifty-two and fifty-three.
3 & 4 Vict. c. 96.	An Act for the regulation of the duties of postage.	Sections nineteen, twenty-one from "and all" to the end of the section and twenty-two to thirty.
13 & 14 Vict. c. 97.	An Act to repeal certain stamp duties, to grant others in lieu thereof, and to amend the laws relating to the stamp duties.	The whole Act.
23 & 24 Vict. c. 111.	An Act for granting to Her Majesty certain duties of stamps, and to amend the law relating to the stamp duties.	Section twenty-two.
25 & 26 Vict. c. 22.	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.	Section forty-one.
30 & 31 Vict. c. 23.	An Act to grant and alter certain Duties of Customs and Inland Revenue, and for other purposes relating thereto.	Sections seventeen and eighteen.

A.D. 1891.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
33 & 34 Vict. c. 97.	The Stamp Act, 1870 - -	Section twenty-five, so far as it relates to provision (3) and sections twenty-seven and twenty-eight.
33 & 34 Vict. c. 98.	The Stamp Duties Management Act, 1870.	The whole Act.
38 & 39 Vict. c. 22.	The Post Office Act, 1875 - -	The second, fourth, and fifth paragraphs of section six.
38 & 39 Vict. c. 23.	The Customs and Inland Revenue Act, 1875.	Section thirteen.
45 & 46 Vict. c. 41.	The Customs and Inland Revenue Act, 1882.	Sub-section three of section five.
45 & 46 Vict. c. 72.	The Revenue Friendly Societies and National Debt Act, 1882.	Section fifteen.

PRINTED BY COLORPRINT, LIMITED, FOR
HENRY GEORGE GORDON WELCH, C.B.E.

Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament
LONDON: PUBLISHED BY HER MAJESTY'S STATIONERY OFFICE

Price 6d. net

PRINTED IN GREAT BRITAIN.