(*b*) if the contribution was paid at a later date than the due date, within two years from the due date or within twelve months from the date of actual payment of the contribution, whichever period ends later.

(2) In this regulation the expression "due date" means the date on which the contribution, if it had been payable, would have been due to be paid.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 9th day of August, 1948, in the presence of

L.S.

William Allen,
Assistant Secretary to the Ministry of Labour and National Insurance for Northern Ireland.

Stamps Regulations

REGULATIONS, DATED 31ST JULY, 1948, MADE BY THE MINISTRY OF LABOUR AND NATIONAL INSURANCE UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND), 1946.

1948. No. 250

The Ministry of Labour and National Insurance in exercise of the powers conferred by section 7 (3) of the National Insurance Act (Northern Ireland), 1946, and section 64 (2) of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, and of all other powers enabling it in that behalf, hereby makes the following regulations:—

Citation, commencement and interpretation.

1.—(1) These regulations may be cited as the National Insurance and Industrial Injuries (Stamps) Regulations (Northern Ireland), 1948, and shall come into operation on the 31st July, 1948.

(2) The Interpretation Act, 1921, applies to the interpretation of these regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

Adaptation of enactments.

2. The provisions of the Stamp Duties Management Act, 1891, as amended by or in pursuance of any subsequent enactment, and section 65 of the Post Office Act, 1908, as so amended, as set out and adapted in the schedule to these regulations, shall apply to stamps, in the said schedule referred to as insurance stamps, prepared and issued for the purposes of the National Insurance Act (Northern Ireland),

1946, and the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 31st day of July, 1948, in the presence of

L.S.

William Allen,
Assistant Secretary to the Ministry of Labour and National Insurance for Northern Ireland.

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 Ministry to receive the same, to deal in insurance stamps in such places and subject to such conditions as may be agreed upon by the Postmaster General and the Ministry. * * * * * (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 insurance stamps deals in any manner in insurance 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 insurance stamps, or duly licensed to deal in insurance 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 insurance 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 insurance stamps expires or is revoked, or if any person licensed to deal in insurance 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 insurance 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 insurance stamps to the Postmaster General.

Section of Act	Subject-matter	Adapted provisions
5	Provisions as to determination of licence—*cont.*	(2) The Postmaster General may in any such case pay to the person bringing or sending insurance stamps the amount of the duty thereon, deducting therefrom the proper discount, 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 of the licence, or of his death or bankruptcy, and that the insurance stamps were purchased or procured by that person from the Postmaster General, or from some person duly appointed to sell and distribute insurance stamps, or duly licensed to deal in insurance stamps.
6	Penalty for hawking stamps.	(1) If any person, whether licensed to deal in insurance stamps or not, hawks or carries about for sale or exchange any insurance 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 insurance stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Ministry to be disposed of as it thinks fit. (4) Any person may arrest a person found committing an offence against this section, and take him before a resident magistrate having jurisdiction where the offence is committed, who shall hear and determine the matter.
7	Sale of stamps by officers of the Post Office.	Notwithstanding anything in this Act contained, it shall be lawful for any person in the service or employment of the Post Office or the Ministry, without any other licence or authority than this Act to sell insurance stamps at any place, and in any manner.
9	Procedure for obtaining allowance.	Subject to such regulations as the Ministry may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Ministry may require, allowance is to be made by the Ministry for insurance stamps spoiled in the case hereinafter mentioned (that is to say) :— * * * * * (2) Any insurance stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Ministry been affixed to any material ; * * * * *

Section of Act	Subject-matter	Adapted provisions
9	Procedure for obtaining allowance —*cont.*	Provided as follows :— (*a*) That the application for relief is made within two years after the insurance 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 insurance stamps the Ministry may give in lieu thereof other insurance stamps of the same denomination and value, or if required and it thinks proper, insurance stamps of any other denomination to the same amount in value, or in its discretion, the same value in money, deducting therefrom the discount allowed on the purchase of insurance stamps of the like description.
12	Stamps not wanted may be repurchased.	When any person is possessed of an insurance stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Ministry may, if it thinks fit, repay to him the value of the insurance stamp in money, deducting the proper discount, upon his delivering up the insurance stamp to be cancelled, and proving to its satisfaction that it was purchased by him . . . from some person duly appointed to sell and distribute insurance stamps or duly licensed to deal in insurance 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 :— (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 insurance stamp, with intent that any use should be made of such stamp or of any part thereof ; (5) Fraudulently mutilates any insurance 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 insurance stamp, any such stamp or part of such 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 insurance 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 insurance stamp upon such material ; (8) Knowingly sells or exposes for sale or utters or uses any insurance stamp which has been fraudulently printed or impressed from a genuine die ;

Section of Act	Subject-matter	Adapted provisions
13	Certain offences in relation to stamps —*cont.*	(9) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession any insurance stamp which has been fraudulently printed or impressed from a genuine die, or any insurance stamp or part of such stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any insurance 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.
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 Ministry.
17	Proceedings for detection of stamps stolen or obtained fraudulently.	(1) Any justice having jurisdiction in the place where any insurance 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 insurance stamps may be found, to be dealt with according to law. (2) If the person does not satisfactorily account for the possession of the insurance stamps, or it does not appear that the same were purchased by him . . . from some person duly appointed to sell and distribute insurance stamps, or duly licensed to deal in such stamps, the stamps shall be forfeited and shall be delivered over to the Ministry. (3) Provided that if at any time within six months after the delivery any person makes out to the satisfaction of the Ministry that any stamps so forfeited were stolen or otherwise fraudulently obtained from him, and that the same were purchased by him . . . from some person duly appointed to sell or distribute insurance stamps, or duly licensed to deal in such stamps, such stamps may be delivered up to him.

Section of Act	Subject-matter	Adapted provisions
18	Licensed person in possession of forged stamps.	(1) If any forged insurance stamps are found in the possession of any person appointed to sell and distribute insurance stamps, or being or having been licensed to deal in such 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 insurance stamps knowing the same to be forged. (2) If the Ministry has cause to suspect any such person of having in his possession any forged insurance stamps, it may by warrant under its seal 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 insurance 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 insurance 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.
20	As to defacement of adhesive stamps.	Every person who by any writing in any manner defaces any insurance stamp before it is used shall incur a penalty of five pounds. Provided that any person may, with the express sanction of the Ministry and in conformity with the conditions which the Ministry may prescribe, write upon or otherwise appropriate an insurance stamp before it is used for the purpose of identification thereof.

Section of Act	Subject-matter	Adapted provisions
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 insurance stamps may be made before any officer or person authorised by the Ministry in that behalf, or before any commissioner for oaths or any justice or notary public in any part of Northern Ireland, or at any place out of Northern Ireland before any person duly authorised to administer oaths 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 insurance 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 insurance 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 excise licence duties.
27	Definitions.	In this Act, unless the context otherwise requires :— The expression " the Ministry " means the Ministry of Labour and National Insurance for Northern Ireland. * * * * * The expression " duty " includes any contribution payable under the National Insurance Act (Northern Ireland), 1946, or the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, 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. * * * * * The expression " die " includes any plate, type, tool or implement whatever used under the direction of the Postmaster General 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 (Northern Ireland), 1946, an adhesive stamp, and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, an adhesive stamp, or a stamp impressed by means of a die.

Section of Act	Subject-matter	Adapted provisions
27	Definitions—*cont.*	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.
		POST OFFICE ACT, 1908
65	Prohibition of fictitious stamps.	(1) A person shall not— (*a*) make, knowingly utter, deal in, or sell any fictitious stamp, or knowingly use for the purpose of payment of contributions under the National Insurance Act (Northern Ireland), 1946, or the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, any fictitious stamp; or (*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) If any person acts in contravention of this section he shall be liable on summary conviction on a prosecution by order of the Ministry of Labour and National Insurance for Northern Ireland to a fine not exceeding twenty pounds, subject to the like right of appeal as in the case of a penalty under the Acts relating to excise licence duties. (3) Any stamp, die, plate, instrument or materials found in the possession of any person in contravention of this section may be seized and shall be forfeited. (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 (Northern Ireland), 1946, an adhesive stamp and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, an adhesive stamp, or a stamp impressed by means of a die.