1969. No. 255 [C]

NATIONAL INSURANCE AND INDUSTRIAL INJURIES

Stamps

REGULATIONS, DATED 23RD SEPTEMBER 1969, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES UNDER THE NATIONAL INSURANCE ACT (NORTHERN IRELAND) 1966 AND THE NATIONAL INSURANCE (INDUSTRIAL INJURIES) ACT (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services, in exercise of powers conferred by section 13(3) of the National Insurance Act (Northern Ireland) 1966(**a**) and section 63(2) of the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966(**b**), and of all other powers enabling it in that behalf, hereby makes the following regulations:

Citation and commencement

1. These regulations may be cited as the National Insurance and Industrial Injuries (Stamps) Regulations (Northern Ireland) 1969 and shall come into operation on 1st October 1969.

Adaptation of enactments

2. Those provisions of the Stamp Duties Management Act 1891(**c**) and of section 63 of the Post Office Act 1953(**d**) which, with the necessary adaptations for applying them to stamps prepared and issued for the purposes of the National Insurance Act (Northern Ireland) 1966 and the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966, are set out in the Schedule, shall apply to the said stamps.

Revocation

3. The National Insurance and Industrial Injuries (Stamps) Regulations (Northern Ireland) 1948(**e**) are hereby revoked.

Sealed with the Official Seal of the Ministry of Health and Social Services for Northern Ireland this 23rd day of September 1969.

(L.S.) *J. E. Aiken,*
Assistant Secretary.

(a) 1966. c. 6 (N.I.).
(b) 1966. c. 9 (N.I.).
(c) 54 & 55 Vict. c. 38.
(d) 1 & 2 Eliz. 2. c. 36.
(e) S.R. & O. (N.I.) 1948, No. 250.

SCHEDULE

STAMP DUTIES MANAGEMENT ACT 1891

Section of Act	Subject matter	Adapted provisions
3	Power to grant licences to deal in stamps.	(1) The Ministry may in its discretion grant a licence to any person to deal in stamps in such places and subject to such conditions as the Ministry may approve. . . . . . . (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 Ministry.
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 Ministry.

Section of Act	Subject matter	Adapted provisions
		(2) The Ministry may in any such case pay to the person bringing or sending stamps the amount of the duty thereon if proof to its 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 from the Ministry, 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 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.
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 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 Ministry been affixed to any material; . . . . .

Section of Act	Subject matter	Adapted provisions
		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 Ministry may give in lieu thereof other stamps of the same denomination and value, or if required, and it thinks proper, stamps of any other denomination to the same amount in value, or in its discretion, the same value in money.
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 Ministry may, if it thinks fit, repay to him the value of the stamp in money upon his delivering up the stamp to be cancelled, and proving to its 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: ..... (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;

Section of Act	Subject matter	Adapted provisions
		(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 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 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 an offence 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 Ministry.

Section of Act	Subject matter	Adapted provisions
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 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 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 Ministry has cause to suspect any such person of having in his possession any forged 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 stamps that may be found therein or in the custody or possession of the suspected person.

Section of Act	Subject matter	Adapted provisions
		(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 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 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 Ministry and in conformity with the conditions which the Ministry 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 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 Ministry 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 Ministry may authorise in that behalf.

Section of Act	Subject matter	Adapted provisions
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 excise licence duties.
27	Definitions.	In the provisions of this Act, unless the context otherwise requires: The expression "the Ministry" means the Ministry of Health and Social Services for Northern Ireland. . . . . . . The expression "duty" includes any contribution payable under the National Insurance Act (Northern Ireland) 1966, or the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966, 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 Ministry 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) 1966, an adhesive stamp, and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966, 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.

POST OFFICE ACT 1953

Section of Act	Subject matter	Adapted provisions
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 Act (Northern Ireland) 1966, or the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966, 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. (4) Any stamp, die, plate, instrument or materials found in the possession of any person in contravention of subsection (1) may be seized and shall be forfeited. . . . . . . (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 (Northern Ireland) 1966, an adhesive stamp and, in relation to stamps prepared and issued for the purposes of the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966, an adhesive stamp or a stamp impressed by means of a die. . . . . .

EXPLANATORY NOTE

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

These regulations apply the provisions of the Stamp Duties Management Act 1891 and section 63 of the Post Office Act 1953 to national insurance stamps prepared and issued for the purposes of the National Insurance Act (Northern Ireland) 1966 and the National Insurance (Industrial Injuries) Act (Northern Ireland) 1966.

The regulations are made consequent upon the passing of the Post Office Act 1969 and revoke the National Insurance and Industrial Injuries (Stamps) Regulations (Northern Ireland) 1948.