



Post Office Act 1969

1969 CHAPTER 48

PART VI

STAMPS AND STAMP DUTIES

Stamps

115 Use of postage stamps for revenue purposes

- (1) Any stamp duty which is required or permitted by law to be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument may be denoted by adhesive postage stamps.
- (2) The Post Office shall pay to the Commissioners of Inland Revenue such sums at such times as, in default of agreement between it and them, may be determined by the Treasury to be requisite to secure that, year by year, the Commissioners receive as nearly as may be the difference between the sums received by the Post Office that are attributable to the operation of the foregoing subsection as regards stamp duties chargeable in Great Britain and the sums requisite to remunerate it for having prepared and issued adhesive postage stamps by which duties so chargeable have been denoted.
- (3) This section shall come into operation on the appointed day, and subsection (1) thereof shall have effect in place of section 7 of the Stamp Act 1891.

116 Allowance by Commissioners of Inland Revenue for spoiled postage stamps

- (1) Sections 9 and 10 of the Stamp Duties Management Act 1891 (allowance to be made by the Commissioners of Inland Revenue for spoiled stamps, and allowances to be so made for misused stamps) shall apply to adhesive postage stamps as they apply to other stamps, but subject, in the case of section 9, to the qualification that allowance is not to be made by virtue of this section for stamps not appearing to the Commissioners to have been intended to be used for denoting a duty or fee ; and the second and third references to stamps in section 11 of that Act (how allowance is to be made) shall, for

Status: This is the original version (as it was originally enacted).

the purpose of its operation in relation to allowance made by virtue of this section, be construed as referring to adhesive postage stamps.

(2) This section shall come into operation on the appointed day.

117 Application of section 9 of the Stamp Act 1891, and provisions as to proceedings thereunder relating to postage stamps

(1) As from the appointed day, section 9 of the Stamp Act 1891 (penalty for frauds in relation to adhesive stamps) shall have effect as if references therein to such stamps included references to adhesive postage stamps.

(2) The following enactments making provision with respect to the institution of, and otherwise in relation to, proceedings for the recovery of fines under the Acts relating to inland revenue, namely, sections 21, 22 and 35 of the Inland Revenue Regulation Act 1890, section 121 of the Stamp Act 1891 and section 7(5) of the Revenue Act 1898, shall not apply to proceedings in respect of an offence under section 9 of the Stamp Act 1891 committed on or after the appointed day in relation to a postage stamp, but any such proceedings shall be summary ones.

118 Application of section 13 of the Stamp Duties Management Act 1891 to frauds touching postage stamps, and consequential amendment of section 16 of that Act

(1) The definitions of "die" and "stamp" in section 27 of the Stamp Duties Management Act 1891 shall, for the purposes of the application thereof, on and after the appointed day, to section 13 of that Act (offences in relation to dies and stamps), have effect as if the reference to the Commissioners of Inland Revenue included a reference to the Post Office and as if references to any duty included references to postage.

(2) Matters or things seized under the authority of a warrant issued under section 16 of the said Act of 1891 on or after the appointed day shall, if they relate to postage, be delivered to the Post Office instead of to the Commissioners of Inland Revenue.

119 Power of the Commissioners of Inland Revenue to stamp paper for the Post Office

The Commissioners of Inland Revenue may make arrangements with the Post Office whereunder they, in consideration of the making to them by it of such payments as may be agreed between them and it with the approval of the Treasury, stamp paper sent to them for the purpose of its being stamped for use as postcards or reply-postcards or covers or envelopes of postal packets with stamps denoting the appropriate postage.

120 Validity of existing stamps

Stamps current immediately before the appointed day for denoting duties of postage (whether or not they denote also other duties) shall be deemed for all purposes to be postage stamps.

121 Amendment of the Insurance Acts as to stamps for payment of contributions

(1) Section 14 of the National Insurance Act 1965 shall have effect with the substitution, for subsection (2) thereof (which, amongst other things, makes provision for the preparation, issue and sale, under the auspices of the Postmaster General, of adhesive

stamps by means of which contributions under that Act are payable), of the following subsection:—

“(2) Where, under regulations made by virtue of subsection (1) of this section, contributions under this Act, with or without contributions under the Industrial Injuries Act, are payable by means of adhesive stamps, the Secretary of State may, with the consent of the Treasury, arrange for the preparation and sale of those stamps (hereafter in this Act referred to as 'insurance stamps') and may by regulations provide for applying, with the necessary modifications as respects those stamps, all or any of the provisions of the Stamp Duties Management Act 1891, section 9 of the Stamp Act 1891 and section 63 of the Post Office Act 1953”;

and the reference in section 67(2) of the National Insurance (Industrial Injuries) Act 1965 (which applies section 14(2) of the first-mentioned Act to insurance stamps within the meaning of the last-mentioned Act) to subsection (2) of the said section 14 shall be construed as referring to the subsection substituted therefor by this subsection.

- (2) The foregoing subsection shall come into operation on the appointed day; but, without prejudice to section 37 of the Interpretation Act 1889, the powers conferred by virtue of that subsection may be exercised at any time after the passing of this Act as if that subsection had come into operation on the passing of this Act, but so that any stamps prepared or regulations made in exercise of the powers shall not be sold or come into operation, as the case may be, before that day.

122 Power to apply to national savings stamps provisions with respect to revenue and postage stamps

- (1) The Treasury may, by statutory instrument (which shall be laid before Parliament), make regulations for applying to national savings stamps, with the necessary modifications, all or any of the provisions of the Stamp Duties Management Act 1891, section 9 of the Stamp Act 1891 and section 63 of the Post Office Act 1953.
- (2) In this section "national savings stamp" has the meaning assigned to it by section 35(1) of the Finance Act 1961.

123 Meaning of "postage" and "postage stamp"

In the foregoing provisions of this Part of this Act, "postage" (except in the expression "duties of postage"), means postage chargeable by the Post Office, and "postage stamp" shall be construed accordingly.