

## REGULATIONS AS TO THE ALLOWANCE OF SPOILED STAMPS.

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1. All applications for the allowance of spoiled stamps must be made to the Commissioners or to a Deputy-Commissioner, accompanied by an affidavit, duly sworn, according to the form "F" in the Schedule hereto; and a receipt will be given for all or any spoiled stamps which may be affixed to or impressed on any paper or parchment, in the form "G."

2. All spoiled stamps (if not allowed) will be marked with the word "Disallowed," and the date when so disallowed; and, together with the parchment or paper on which the same are affixed or impressed, will then be returned to the person leaving the same for allowance, but the receipt given at the time of the same being left for allowance must be given up to the Stamp Office.

3. Every receipt for spoiled stamps must be presented within one calendar month from the date thereof at the Stamp Office where the application for allowance has been made, or the stamps left for allowance will be forfeited.

4. In cases where the application for allowance is granted, an order for allowance, in the form "H," will be issued in exchange for the receipt, form "G," and such order must be presented in exchange for stamps within one calendar month from the date thereof.

5. On presentation of such order within the time prescribed, stamps will be issued in exchange to the amount therein expressed, after deducting therefrom commission at the rate of  $2\frac{1}{2}$  per cent. But no such deduction will be made in the case of stamps affixed by the Commissioners on instruments after execution, nor on any order for stamps of less value in the whole than twenty shillings.

6. Subject to the production of such evidence, by affidavit or otherwise, as the Commissioners may require, and to such further regulations as may from time to time be issued in that behalf, allowance for spoiled stamps will be made in the manner and in the cases hereinafter 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 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 to 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 whatsoever, 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 affixed or impressed does not bear any signature intended as or for the acceptance of any bill of exchange to be afterwards written thereon, except as and in manner provided in the next following subsection.

(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 therein or any accidental defacement thereof, 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 correction of such error or omission as aforesaid, with the spoiled bill or note, provided as follows:—

(a.) That in all cases the stamp, stamped material, or stamped form, be given up to the Commissioner.

(b.) That in the case of a signed instrument, the application for allowance be made within six calendar months from the date of the stamp being spoiled; and in the case of an unsigned instrument, within twelve calendar months from that date.

(5.) 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 in law 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, 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.

(d.) 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.

(e.) 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.