

Allowance for lost instruments. SDMA 1891 s12A 155.—(1) Where an instrument which was executed and duly stamped has been accidentally lost (in this section referred to as the “lost instrument”) the Commissioners may—

(a) on application made by the person by whom it was first or alone executed,

(b) on the giving of an undertaking by that person to deliver up the lost instrument to them to be cancelled if it is subsequently found, and

(c) on satisfactory proof of the payment of the duty,

give other stamps of the same value in money but the stamps so given shall only be used for the purpose of stamping another instrument made between the same persons and for the same purpose.

(2) For the purposes of this section the Commissioners may require the delivery to them, in such form as they may specify, of a statutory declaration by any person who was concerned with the delivery of the lost instrument to them for stamping.