Allowance, how to be made. SDMA 1891 s11 153.—In any case in which allowance is made for spoiled or misused stamps the Commissioners may give in lieu of the allowance other stamps of the same denomination and value, or if required, and they think proper, stamps of any other denomination to the same amount in value, or in their discretion, the same value in money, deducting from the value of the stamps the discount allowed on the purchase of stamps of the like description.