

Provisions as to determination of a licence. SDMA1891 s5 148.—(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 or her licence, or at the time of his or her death or bankruptcy, has in his or her possession any stamps, such person, or such person's executor or administrator, or the receiver or trustee or official assignee under such person's bankruptcy, may, within 6 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 an office of the Commissioners.

(2) The Commissioners may in any such case pay to the person bringing or sending stamps the amount of the duty on the stamps, deducting from such amount the proper discount, if proof to their satisfaction is furnished that the same were actually in the possession of the person, whose licence has expired or been revoked, or so dying or becoming bankrupt, for the purpose of sale, at the time of the expiration or revocation of the licence, or of his or her death or bankruptcy, and that the stamps were purchased or procured by that person at an office of the Commissioners, or from some person duly appointed to sell and distribute stamps, or duly licensed to deal in stamps.