

Adhesive stamps. SA1891 s7, s8 and s9(1) 10.—(1) Any stamp duties on instruments which are permitted by law to be denoted by adhesive stamps shall, if denoted by adhesive stamps, be denoted by adhesive stamps issued by the Commissioners.

(2) An instrument, the duty on which is required or permitted by law to be denoted by an adhesive stamp, shall not be deemed duly stamped with an adhesive stamp, unless the person required by law to cancel the adhesive stamp cancels the same by writing on or across the stamp his or her name or initials, or the name or initials of his or her firm, together with the true date of his or her so writing, or otherwise effectively cancels the stamp and renders the same incapable of being used for any other instrument or unless it is otherwise proved that the stamp appearing on the instrument was affixed to the instrument at the proper time.

(3) Where 2 or more adhesive stamps are used to denote the stamp duty on an instrument, each or every stamp shall be cancelled in the manner set out in subsection (2).

(4) Every person who, being required by law to cancel an adhesive stamp, neglects or refuses duly and effectually to do so in the manner set out in subsection (2), shall incur a penalty of £500.

(5) If any person—

(a) fraudulently removes or causes to be removed from any instrument any adhesive stamp, or affixes to any other instrument any adhesive stamp which has been so removed, with intent that the stamp may be used again, or

(b) sells or offers for sale, or utters, any adhesive stamp which has been so removed, or utters any instrument, having any adhesive stamp on it which has to such person's knowledge been removed in the manner specified in paragraph (a),

such person shall, without prejudice to any other fine or penalty to which that person may be liable, be guilty of an offence and section 1078 (which relates to revenue offences) of the Taxes Consolidation Act, 1997, shall for the purposes of such offence be construed in all respects as if such offence were an offence under subsection (2) of that section.