

## PART 10 Enforcement

Terms on which instruments not duly stamped may be received in evidence. SA1891 s14 127.—(1) On the production of an instrument chargeable with any duty as evidence in any court of civil judicature in any part of the State, or before any arbitrator or referee, notice shall be taken by the judge, arbitrator, or referee of any omission or insufficiency of the stamp on the instrument, and if the instrument is one which may legally be stamped after execution, it may, on payment to the officer of the court whose duty it is to read the instrument, or to the arbitrator or referee, of the amount of the unpaid duty, and the penalty payable on stamping the same, be received in evidence, saving all just exceptions on other grounds.

(2) The officer, or arbitrator, or referee receiving the duty and penalty shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount of the payment, and shall communicate to the Commissioners the name or title of the proceeding in which, and of the party from whom, the officer, or arbitrator, or referee, as the case may be, received the duty and penalty, and the date and description of the instrument, and shall pay over to such person as the Commissioners may appoint the money received by such officer, arbitrator or referee, as the case may be, for the duty and penalty.

(3) On production to the Commissioners of any instrument in respect of which any duty or penalty has been paid, together with the receipt, the payment of the duty and penalty shall be denoted on the instrument.

(4) Except as provided for in this section, an instrument executed in any part of the State, or relating, wherever executed, to any property situated, or to any matter or thing done or to be done, in any part of the State, shall not, except in criminal proceedings or in civil proceedings by the Commissioners to recover stamp duty, be given in evidence, or be available for any purpose, unless it is not chargeable with duty or it is duly stamped in accordance with the law in force at the time when it was first executed.