

Allowance for misused stamps. SDMA 1891 s10 152.—When any person has inadvertently used for an instrument liable to duty a stamp of greater value than was necessary, or has inadvertently used a stamp for an instrument not liable to any duty, the Commissioners may, on application made within 6 years after the date of the instrument, or, if it is not dated, within 6 years after the execution of the instrument by the person by whom it was first or alone executed, and on the instrument, if liable to duty, being stamped with the proper duty, cancel and allow as spoiled the stamp so misused.