(*b*) if the contribution was paid at a later date than the due date, within two years from the due date or within twelve months from the date of actual payment of the contribution, whichever period ends later.

(2) In this regulation the expression "due date" means the date on which the contribution, if it had been payable, would have been due to be paid.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 9th day of August, 1948, in the presence of

L.S.

William Allen,
Assistant Secretary to the Ministry of Labour and National Insurance for Northern Ireland.

Stamps Regulations

REGULATIONS, DATED 31ST JULY, 1948, MADE BY THE MINISTRY OF LABOUR AND NATIONAL INSURANCE UNDER THE NATIONAL INSURANCE ACTS (NORTHERN IRELAND), 1946.

1948. No. 250

The Ministry of Labour and National Insurance in exercise of the powers conferred by section 7 (3) of the National Insurance Act (Northern Ireland), 1946, and section 64 (2) of the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946, and of all other powers enabling it in that behalf, hereby makes the following regulations:—

Citation, commencement and interpretation.

1.—(1) These regulations may be cited as the National Insurance and Industrial Injuries (Stamps) Regulations (Northern Ireland), 1948, and shall come into operation on the 31st July, 1948.

(2) The Interpretation Act, 1921, applies to the interpretation of these regulations as it applies to the interpretation of an Act of the Parliament of Northern Ireland.

Adaptation of enactments.

2. The provisions of the Stamp Duties Management Act, 1891, as amended by or in pursuance of any subsequent enactment, and section 65 of the Post Office Act, 1908, as so amended, as set out and adapted in the schedule to these regulations, shall apply to stamps, in the said schedule referred to as insurance stamps, prepared and issued for the purposes of the National Insurance Act (Northern Ireland),

1946, and the National Insurance (Industrial Injuries) Act (Northern Ireland), 1946.

Sealed with the Official Seal of the Ministry of Labour and National Insurance for Northern Ireland this 31st day of July, 1948, in the presence of

L.S.

William Allen,
Assistant Secretary to the Ministry of Labour and National Insurance for Northern Ireland.

SCHEDULE

STAMP DUTIES MANAGEMENT ACT, 1891

Section of Act	Subject-matter	Adapted provisions
3	Power to grant licences to deal in stamps.	(1) The Postmaster General may, in his discretion, grant a licence to any person duly authorised by the Ministry to receive the same, to deal in insurance stamps in such places and subject to such conditions as may be agreed upon by the Postmaster General and the Ministry. * * * * * (4) One licence . . . only shall be required for any number of persons in partnership, and the licence may at any time be revoked by the Postmaster General.
4	Penalty for unauthorised dealing in stamps, etc.	(1) If any person who is not duly appointed to sell and distribute insurance stamps deals in any manner in insurance stamps, without being licensed so to do . . . he shall for every such offence incur a fine of twenty pounds. (2) If any person who is not duly appointed to sell and distribute insurance stamps, or duly licensed to deal in insurance stamps, has, or puts upon his premises either in the inside or on the outside thereof, or upon any board or any material whatever exposed to public view, and whether the same be affixed to his premises or not, any letters importing or intending to import that he deals in insurance stamps, or is licensed so to do, he shall incur a fine of ten pounds.
5	Provisions as to determination of licence.	(1) If the licence of any person to deal in insurance stamps expires or is revoked, or if any person licensed to deal in insurance stamps dies or becomes bankrupt, and any such person at the expiration or revocation of his licence, or at the time of his death or bankruptcy, has in his possession any insurance stamps, such person, or his executor or administrator, or the receiver or trustee or official assignee under his bankruptcy, may, within six months after the expiration or revocation of the licence, or after the death or bankruptcy, as the case may be, bring or send the insurance stamps to the Postmaster General.

Section of Act	Subject-matter	Adapted provisions
5	Provisions as to determination of licence—*cont.*	(2) The Postmaster General may in any such case pay to the person bringing or sending insurance stamps the amount of the duty thereon, deducting therefrom the proper discount, if proof to his 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 death or bankruptcy, and that the insurance stamps were purchased or procured by that person from the Postmaster General, or from some person duly appointed to sell and distribute insurance stamps, or duly licensed to deal in insurance stamps.
6	Penalty for hawking stamps.	(1) If any person, whether licensed to deal in insurance stamps or not, hawks or carries about for sale or exchange any insurance stamps, he shall, in addition to any other fine or penalty to which he may be liable, incur a fine of twenty pounds. (2) In default of payment of the fine, on summary conviction the offender shall be imprisoned for any term not exceeding two months. (3) All insurance stamps which are found in the possession of the offender shall be forfeited, and shall be delivered to the Ministry to be disposed of as it thinks fit. (4) Any person may arrest a person found committing an offence against this section, and take him before a resident magistrate having jurisdiction where the offence is committed, who shall hear and determine the matter.
7	Sale of stamps by officers of the Post Office.	Notwithstanding anything in this Act contained, it shall be lawful for any person in the service or employment of the Post Office or the Ministry, without any other licence or authority than this Act to sell insurance stamps at any place, and in any manner.
9	Procedure for obtaining allowance.	Subject to such regulations as the Ministry may think proper to make, and to the production of such evidence by statutory declaration or otherwise as the Ministry may require, allowance is to be made by the Ministry for insurance stamps spoiled in the case hereinafter mentioned (that is to say) :— * * * * * (2) Any insurance stamp which has been inadvertently and undesignedly spoiled or rendered unfit for use and has not in the opinion of the Ministry been affixed to any material ; * * * * *

Section of Act	Subject-matter	Adapted provisions
9	Procedure for obtaining allowance —*cont.*	Provided as follows :— (*a*) That the application for relief is made within two years after the insurance stamp has been spoiled or become useless. * * * * *
11	Allowance, how to be made.	In any case in which allowance is made for spoiled or misused insurance stamps the Ministry may give in lieu thereof other insurance stamps of the same denomination and value, or if required and it thinks proper, insurance stamps of any other denomination to the same amount in value, or in its discretion, the same value in money, deducting therefrom the discount allowed on the purchase of insurance stamps of the like description.
12	Stamps not wanted may be repurchased.	When any person is possessed of an insurance stamp which has not been spoiled or rendered unfit or useless for the purpose intended, but for which he has no immediate use, the Ministry may, if it thinks fit, repay to him the value of the insurance stamp in money, deducting the proper discount, upon his delivering up the insurance stamp to be cancelled, and proving to its satisfaction that it was purchased by him . . . from some person duly appointed to sell and distribute insurance stamps or duly licensed to deal in insurance stamps, within the period of two years next preceding the application and with a bona-fide intention to use it.
13	Certain offences in relation to stamps.	Every person who does, or causes or procures to be done, or knowingly aids, abets or assists in doing any of the acts following, that is to say :— (3) Fraudulently prints or makes an impression upon any material from a genuine die ; (4) Fraudulently cuts, tears, or in any way removes from any material any insurance stamp, with intent that any use should be made of such stamp or of any part thereof ; (5) Fraudulently mutilates any insurance stamp, with intent that any use should be made of any part of such stamp ; (6) Fraudulently fixes or places upon any material or upon any insurance stamp, any such stamp or part of such stamp which whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other insurance stamp ; (7) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date or other matter or thing whatsoever thereon written, with intent that any use should be made of the insurance stamp upon such material ; (8) Knowingly sells or exposes for sale or utters or uses any insurance stamp which has been fraudulently printed or impressed from a genuine die ;