

12. The payment of any such penalty shall be denoted by an impressed or adhesive stamp to the amount of the penalty affixed to the instrument by the Treasurer.

13. The Resident Commissioner may, if he thinks fit, on special grounds, reduce or remit in whole or in part any penalty incurred under these regulations, or may on such grounds refund in whole or in part any such penalty, but no such refund shall be made unless application therefor is received within six months after the payment of the penalty.

14. Any instrument to which these regulations apply, presented for stamping or for any other purpose, may be impounded and detained by the Treasurer or a Resident Agent until the duty and penalty (if any) assessed as payable thereon have been paid.

15. Any person who is dissatisfied with the assessment of duty or penalty, as being erroneous either in law or in fact, may, within twenty-one days after the date of assessment, and on payment of the duty and penalty (if any) so assessed, appeal against the assessment to the High Court by requiring in writing the Treasurer to state a case for the opinion of that Court, setting forth the questions of law or fact in issue.

16. (1) The Treasurer shall thereupon state a case accordingly, and file the same in the High Court.

(2) Such case shall be heard by a Judge of the High Court.

(3) Either the appellant or the Treasurer may proceed by way of motion for an order determining the questions set forth in the case so stated.

17. On the determination of any such appeal the High Court may either confirm or cancel the assessment, or increase or reduce the amount thereof, or may refer the assessment back to the Treasurer to be altered in accordance with the directions of the Court, and in every such case the assessment shall, where necessary, be altered by the Treasurer so as to conform to the determination of the Court.

18. On the determination of any such appeal the High Court may make such order as it thinks fit in respect of costs and fees of Court.

19. If on the hearing of any such appeal the appellant does not appear the Court may dismiss the appeal for non-prosecution, without determining the question in issue, and may award costs to the Treasurer against the appellant.

20. (1) Upon the production of an instrument chargeable with duty as evidence in the High Court, notice shall be taken by the Court of any omission or insufficiency of the duty thereon, and if the instrument is one which may be stamped by the Treasurer after the execution thereof it may, on payment into Court of such sum as may appear to the Court to be the amount of the unpaid duty and the penalty (if any) payable on the stamping thereof, be received in evidence, saving all just exceptions on other grounds.

(2) The Court shall detain the instrument and transmit it to the Treasurer, together with the duty and penalty so received, and the instrument shall thereupon be assessed and stamped by the Treasurer as if it had been presented for stamping in the ordinary course, and all the provisions of these regulations as to the stamping of instruments by the Treasurer shall apply accordingly.

(3) Save as aforesaid, no instrument chargeable with duty shall, except in criminal proceedings, be pleaded or given in evidence or admitted to be good, useful, or available in law or equity, unless it is duly stamped in accordance with these regulations.

21. No instrument chargeable with duty shall be registered, recorded, or entered in any books or records unless such instrument has been duly stamped in accordance with these regulations.

22. Every person is liable on conviction to a fine of ten pounds who—

(a) Writes, or signs, or delivers, or causes to be written, signed, or delivered, any receipt liable to duty without the same being duly stamped; or

(b) In the case where a receipt would be liable to duty, refuses to give a receipt duly stamped, or on payment of the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid, with intent thereby to avoid the payment of duty.

23. Every person who—

(a) Fraudulently removes or causes to be removed an adhesive stamp from any instrument, postal packet, or document; or

(b) Fraudulently affixes to any instrument, postal packet, or document an adhesive stamp which has been removed from any other instrument, postal packet, or other document; or

(c) In any other manner fraudulently deals with any stamp with intent to defraud His Majesty—

shall be liable on conviction to imprisonment for three months or to a fine of fifty pounds.

24. Every person who by means of any false date, recital, or statement in any instrument, or by any false representation whatsoever, defrauds or attempts to defraud His Majesty of any duty or other money payable under these regulations, whether by himself or by any other person, and every person who is knowingly concerned in any such offence, shall be severally liable on conviction to imprisonment for three months or to a fine of fifty pounds.

25. A conveyance whereby property is transferred to any person subject, whether certainly or contingently, to any mortgage, charge, or other security for money owing or to become owing shall, to the extent of the sum secured by such mortgage, charge, or security (together with the further consideration, if any, given for the property), be deemed to be a conveyance on sale; and the said