

**CHAPTER 359**

**SPECIAL STAMPS**

Act  
No. 5 of 1956.

AN ACT TO PROVIDE FOR THE ISSUE OF SPECIAL STAMPS WITH A SURCHARGE THEREON FOR COLLECTING FUNDS BY MEANS OF SUCH SURCHARGE FOR ANY APPROVED PURPOSE.

[3rd February. 1956.]

Short title.

**1.** This Act may be cited as the Special Stamps Act.

**3.** The Minister may make rules in Rules. respect of the custody, supply and sale of special stamps.

Issue of special stamps.

**2.** (1) Where the Government decides that special stamps shall be issued for collecting funds for any approved purpose, the Minister shall cause such stamps to be issued. The issue of such stamps shall be additional to the ordinary issue of stamps.

**4.** Such part of any sum realized by the sale of special stamps as represents the amount of the surcharge expressed on such stamps is hereby allocated to the approved purpose in connexion with which such stamps are issued.

The surcharge to be allocated to the approved purpose.

(2) The kind of special stamps to be issued, and the postage and revenue value, and the amount of the surcharge, to be expressed on such stamps shall be determined by the Minister.

**5.** Special stamps shall, for the purposes of the Penal Code, be deemed to be stamps issued by the Government for the purpose of revenue.

Special stamps deemed to be revenue stamps for purposes of Penal Code.

(3) The postage and revenue value expressed on a special stamp shall represent—

**6.** In this Act, unless the context otherwise requires— Interpretation.

(a) the denomination of such stamp, and

"approved purpose" means a purpose determined by Parliament by resolution passed by Parliament; and

(b) the value which may be used for paying any postage or such other duty, fee or charge as may be authorized by any written law to be paid by means of stamps issued by the Government.

"special stamp" means a stamp—

(a) which has expressed thereon—

(i) a postage and revenue value, and

(ii) the amount of a surcharge; and

(4) The surcharge expressed on a special stamp shall be the value which may be used for making a voluntary monetary contribution to the approved purpose in connexion with which such stamp is issued.

(b) which is sold at a price equal to the aggregate of the aforesaid value and surcharge.