

55A. Where tax stamps have been destroyed

- (1) Where tax stamps have been destroyed, the Commissioner may, upon production to him of such evidence as in his opinion is satisfactory proof of such destruction, treat as a payment the face value of such destroyed stamps.
- (2) Any claim made in pursuance of this regulation shall be supported by a statutory declaration made by the claimant, and, where practicable, by at least one other person possessing a knowledge of the particular circumstances surrounding the destruction.

[Regulation 55A amended by Gazette 23 August 1940 p.1541.]