No allowance can be made for the value of the stationery apart from the value of the stamps. Postage stamps affixed to documents in payment of Inland Revenue duties are regarded as Inland Revenue stamps for purposes of repurchase (see page 482).

Application must be made on a form numbered P674 which can be obtained at any main post office. The form with the stamps must be forwarded prepaid to Post Office Headquarters, Financial Accounts Department (FA3.2), PAG III Cashiers Sub-Group, Chetwynd House, CHESTERFIELD, Derbyshire, S49 1PF; or, in Scotland, to Post Office Headquarters, Finance Division (F3), West Port House, 102 West Port, EDINBURGH EH3 9HS. If approved, payment will be made by Giro transfer or Girocheque sent by post direct to the applicant: if not, the stamps will be returned.
Claims of less than $£ 1,00$ will not be accepted. As far as possible small claims should be submitted in blocks or pairs. Larger claims should be listed in denomination order and packaged in such a way as to facilitate checking. Envelopes, postcards, wrappers and so on bearing postage stamps should, if numerous, be banded into hundreds.

Postage stamps affixed to books, cards, or forms of approved design, used for collecting small sums by charitable organisations, "or for special promotions" are repurchased by special arrangement. Any organisation wíshing to adopt this arrangement should make written application to Post Office Headquarters, Financial Accounts Department, (FA3.2) PAG III Cashiers Sub-Group, Chetwynd House, CHESTERFIELD, Derbyshire, S49 1PF, or Post Office Headquarters Scotland, Finance Division, (F3), West Port House, 102 West Port, EDINBURGH EH3 9HS. enclosing a specimen of the book, card or form proposed to be used.

A 15 per cent. charge is made to cover costs.
For information about the repurchase of stamps used for revenue purposes see page 482 and for the repurchase of National insurance stamps see page 474.

## Record of purchase of stamps

Customers requiring an authenticated record of postage or insurance stamps purchased should ask at any post office for a pad of forms P325 order for stamps which, if presented in duplicate will be date-stamped and initialled by the accepting officer, one copy being retained for record purposes. This form is not a certificate of posting for postal packets.

Reproduction of postage stamps, postmarks and

## Mutilated or defaced stamps

## Obsolete stamps

## Perforation with initials

The Post Office Acts 1953 and 1969 forbid the unauthorised reproduction of postage stamps and postmarks. Information as to the conditions under which Reproductions may be authorised can be obtained from Stamps Copyright Manager, Room 160, Post Office Headquarters, 33, Grosvenor Place, LONDON SW1X 1PX.
The Acts also forbid the unauthorised manufacture or issue of forms in imitation of postal forms.

Penalties are prescribed for any contravention of the Acts.

Postage cannot be paid by means of mutilated or defaced postage stamps. Stamps are considered defaced when marked on the face with any written, printed, or stamped characters. Perforation is, however, allowed under certain conditions; see paragraph on Perforation With Initials.

Postage stamps issued in the reigns of Queen Victoria, King Edward VII, King George V, King Edward VIII and King George VI and pre-decimal stamps issued in the reign of Queen Elizabeth II (except the $£ 1$ values) are no longer valid for prepayment of postage and are not repurchased by the Post Office.

Postage stamps may be perforated with initials (but not with names or trademarks) providing that the perforating holes are no larger than those dividing one stamp from another in a sheet of stamps. The work of perforating postage stamps with initials is not undertaken by the Post Office.

