I turn to the points argued by Mr Miller.

(1) The Stamp Act point

Before proceeding with this further I note that this cannot be a general solution to the problem. It depends for its validity on s.14(4) of the Stamp Act.

The argument is that neither the Comptroller nor the Court can take any notice of A1 by virtue of s.14 of the Stamp Act. Even if the document is effective between the parties to vest the patents in Stena, that fact is not receivable in evidence and should be ignored. It should be ignored for the purposes of this application and should presumably likewise be ignored if and when s.68 falls to be considered. McDermott's argument is supported by the Comptroller, whose assistance by way of a written submission from Mr Silverleaf of counsel I requested at a directions hearing. He put it thus:

> "[The registration of A2] can only be challenged on the basis that A2 was a nullity. To establish that proposition requires proof of A1, which would require A1 to be stamped."

Now s.14 is not a "voiding" provision. And notwithstanding the wide words of the section, there are cases where the courts or others have considered an unstamped document and given effect to it. The court must, for instance, look at a document to see whether it is stamped either at all or "duly." And there is a well-recognised practice of the court acting on an unstamped document where the party concerned undertakes to get it stamped. But the former use of the document is clearly implied from the statute and the latter is really no more than a way of avoiding an adjournment for the document to be stamped. I turn to the authorities to see whether wider use of an unstamped document may be made.

In *R v Fulham, Hammersmith & Kensington Rent Tribunal*[6] the jurisdictional issue before a rent tribunal had been, were the premises the subject of a furnished letting or not?

[6] [1951] 2 KB 1