



Stamp Duties Management Act 1891

1891 CHAPTER 38 54 and 55 Vict

[^{F1} Allowance for lost or spoiled instruments]

12A [^{F1} Lost or spoiled instruments.]

- (1) This section applies where the Commissioners are satisfied that:
- (a) an instrument which was executed and duly stamped (“the original instrument”) has been accidentally lost or spoiled; and
 - (b) in place of the original instrument, another instrument made between the same persons and for the same purpose (“the replacement instrument”) has been executed; and
 - (c) an application for relief under this section is made to the Commissioners; and either
 - (d) where the original instrument has been lost, the applicant undertakes to deliver it up to the Commissioners to be cancelled if it is subsequently found; or
 - (e) where the original instrument has been spoiled:
 - (i) the application is made within two years after the date of the original instrument, or if it is not dated, within two years after the time when it was executed, or within such further time as the Commissioners may allow; and
 - (ii) no legal proceeding has been commenced in which the original instrument has been or could or would have been given or offered in evidence; and
 - (iii) the original instrument is delivered up to the Commissioners to be cancelled.
- (2) Where this section applies:
- (a) the replacement instrument shall not be chargeable with any duty, but shall be stamped with the duty with which it would otherwise have been chargeable in accordance with the law in force at the time when it was executed, and shall be deemed for all purposes to be duly stamped; and
 - (b) if any duty, interest, [^{F2}or penalty] was paid in respect of the replacement instrument before the application was made, the Commissioners shall pay to

Changes to legislation: There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Section 12A. (See end of Document for details)

such person as they consider appropriate an amount equal to the duty, interest, [^{F2}or penalty] so paid.

- (3) For the purposes of this section the Commissioners may require the applicant to produce such evidence by statutory declaration or otherwise as they think fit.

Textual Amendments

- F1** S. 12A and the crossheading immediately preceding it inserted (29.4.1996 with effect as mentioned in Sch. 39 Pt. III para. 10(4) of the amending Act) by 1998 c. 8, s. 201, **Sch. 39 Pt. III para. 10(3)(4)**
- F2** Words in s. 12A substituted (27.7.1999 with effect in relation to penalties in respect of things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 114(1)(2), **Sch. 17 Pt. I para. 2**

Changes to legislation:

There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Section 12A.