



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Adjudication Stamps

[^{F1} 12 Adjudication by Commissioners.

- (1) Subject to such regulations as the Commissioners may think fit to make, the Commissioners may be required by any person to adjudicate with reference to any executed instrument upon the questions—
 - (a) whether it is chargeable with duty;
 - (b) with what amount of duty it is chargeable;
 - (c) whether any penalty is payable under section 15B (penalty on late stamping);
 - (d) what penalty is in their opinion correct and appropriate.
- (2) The Commissioners may require to be furnished with an abstract of the instrument and with such evidence as they may require as to the facts and circumstances relevant to those questions.
- (3) The Commissioners shall give notice of their decision upon those questions to the person by whom the adjudication was required.
- (4) If the Commissioners decide that the instrument is not chargeable with any duty, it may be stamped with a particular stamp denoting that it has been the subject of adjudication and is not chargeable with any duty.
- (5) If the Commissioners decide that the instrument is chargeable with duty and assess the amount of duty chargeable, the instrument when stamped in accordance with their decision may be stamped with a particular stamp denoting that it has been the subject of adjudication and is duly stamped.

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- (6) Every instrument stamped in accordance with subsection (4) or (5) shall be admissible in evidence and available for all purposes notwithstanding any objection relating to duty.]

Textual Amendments

- F1** S. 12 and s. 12A substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 12 by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 1**

Modifications etc. (not altering text)

- C1** s. 12(6) excluded (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the affecting Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 4(3)(a)**
s. 12 applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the affecting Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**
- C2** S. 12 applied (8.9.2008 for specified purposes) by **Housing and Regeneration Act 2008 (c. 17), s. 325(1), Sch. 7 para. 12(3); S.I. 2008/2358, arts. 2(1), 3(1)**

12A ^{F2} **Adjudication: supplementary provisions.**

- (1) An instrument which has been the subject of adjudication by the Commissioners under section 12 shall not, if it is unstamped or insufficiently stamped, be stamped otherwise than in accordance with the Commissioners' decision on the adjudication.
- (2) If without reasonable excuse any such instrument is not duly stamped within 30 days after the date on which the Commissioners gave notice of their decision, or such longer period as the Commissioners may allow, the person by whom the adjudication was required is liable to a penalty not exceeding £300.
- (3) A statutory declaration made for the purposes of section 12 shall not be used against the person making it in any proceedings whatever, except in an inquiry as to the duty with which the instrument to which it relates is chargeable or as to the penalty payable on stamping that instrument.
- (4) Every person by whom any such declaration is made shall, on payment of the duty chargeable upon the instrument to which it relates, and any interest or penalty payable on stamping, be relieved from any penalty to which he may be liable by reason of the omission to state truly in the instrument any fact or circumstance required by this Act to be so stated.

Textual Amendments

- F2** S. 12 and s. 12A substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 12 by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 1**

Modifications etc. (not altering text)

- C3** S. 12A applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the affecting Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**
- C4** S. 12A(1) restricted (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the affecting Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 5**

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[^{F3} 13 Appeal against Commissioners’ decision on adjudication.

- (1) A person who is dissatisfied with a decision of the Commissioners on an adjudication under section 12 may appeal against it.
- (2) The appeal must be brought within 30 days of notice of the decision on the adjudication being given under section 12(3).
- (3) An appeal may only be brought on payment of—
 - (a) duty and any penalty in conformity with the Commissioners’ decision, and
 - (b) any interest that in conformity with that decision would be payable on stamping the instrument on the day on which the appeal is brought.
- (4) An appeal which relates only to the penalty payable on late stamping may be brought to the [^{F4} First-tier Tribunal] in accordance with section 13A below.
- (5) Any other appeal may be brought in accordance with section 13B below to the High Court of the part of the United Kingdom in which the case has arisen.]

Textual Amendments

- F3** Ss. 13, 13A and 13B substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 13 by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 2**
- F4** Words in s. 13(4) substituted (1.4.2009) by **The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 (S.I. 2009/56)**, art. 1(2), **Sch. 1 para. 2**

Modifications etc. (not altering text)

- C5** s. 13 applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the amending Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**

[^{F6}13A Appeal to the [^{F5} First-tier Tribunal].

- (1) The following provisions apply in relation to an appeal under section 13(4).
- (2) Notice of appeal must be given in writing to the Commissioners, specifying the grounds of appeal.
- ^{F7}(3)
- ^{F7}(4)
- (5) On the appeal the [^{F8} First-tier Tribunal] may—
 - (a) if it appears ^{F9}... that no penalty should be paid, set the decision aside;
 - (b) if the amount determined appears ^{F9}... to be appropriate, confirm the decision;
 - (c) if the amount determined appears ^{F10}... to be excessive, reduce it to such other amount (including nil) as [^{F11} the tribunal considers] appropriate;
 - (d) if the amount determined appears ^{F10}... to be insufficient, increase it to such amount as [^{F11} the tribunal considers] appropriate.

^{F12}(6)

[^{F13}(7) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under

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subsection (5), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

(7A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under subsection (7) as it applies to the right of appeal under section 11(2) of that Act.]

(8) On an appeal under subsection (7) the [^{F14} Upper Tribunal] has the same powers as are conferred on the [^{F15} First-tier Tribunal] by subsection (5) above.

Textual Amendments

- F5** Words in s. 13A heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(2)**
- F6** Ss. 13, 13A and 13B substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 13 by [1999 c. 16](#), ss. 109(3)(4), 122, **Sch. 12 para. 2**
- F7** S. 13A(3)(4) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(3)**
- F8** Words in s. 13A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(a)**
- F9** Words in s. 13A(5)(a)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(b)**
- F10** Words in s. 13A(5)(c)(d) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(c)(i)**
- F11** Words in s. 13A(5)(c)(d) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(c)(ii)**
- F12** S. 13A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(5)**
- F13** S. 13A(7)(7A) substituted for s. 13A(7) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(6)**
- F14** Words in s. 13A(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(7)(a)**
- F15** Words in s. 13A(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(7)(b)**

Modifications etc. (not altering text)

- C6** S. 13A applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the amending Act) by [2000 c. 17](#), s. 116(2)(3), **Sch. 32 para. 7**

13B ^{F16}Appeal to the High Court.

- (1) The following provisions apply in relation to an appeal under section 13(5).
- (2) The appellant may for the purposes of the appeal require the Commissioners to state and sign a case setting out the questions upon which they were required to adjudicate and their decision upon them.
- (3) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may, within 30 days thereafter, be set down by him for hearing.

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- (4) On the appeal the court shall determine the questions submitted and may give such directions as it thinks fit with respect to the repayment of any duty or penalty paid in conformity with the Commissioners' decision.

Textual Amendments

- F16** Ss. 13, 13A and 13B substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 13 by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 2**

Modifications etc. (not altering text)

- C7** S. 13B applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 109(4) of the amending Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**

Changes to legislation:

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