



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.

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

- (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)

Changes to legislation:

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