



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART I

### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

#### *Charge of Duty upon Instruments*

#### **5 Facts and circumstances affecting duty to be set forth in instruments.**

All the facts and circumstances affecting the liability of any instrument to duty, or the amount of the duty with which any instrument is chargeable, are to be fully and truly set forth in the instrument; and every person who, with intent to defraud Her Majesty,

- (a) executes any instrument in which all the said facts and circumstances are not fully and truly set forth; or
- (b) being employed or concerned in or about the preparation of any instrument, neglects or omits fully and truly to set forth therein all the said facts and circumstances;

shall incur [<sup>F1</sup>a penalty not exceeding £3,000].

#### **Textual Amendments**

- F1** Words in s. 5(b) 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, [Sch. 17 Pt. I para. 3\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Act 1891, Section 5.