

Stamp Act 1854

CHAPTER 83

STAMP ACT 1854

- I Stamp Duties on Instruments mentioned in Schedule to this Act, payable under other Acts, repealed, and the Duties named in said Schedule granted in lieu thereof.
- II The new Duties by this Act granted to be denominated Stamp Duties, and to be under the Care of Commissioners of Inland Revenue. Powers and Provisions of former Acts to be in force.
- III Duties on Bills drawn out of the United Kingdom to be denoted by adhesive Stamps.
- IV Bills purporting to be drawn abroad deemed for the Purposes of this Act to be so drawn.
- V The Holder of a Bill drawn out Of the United Kingdom to affix an adhesive Stamp thereon before negotiating it. Penalty for negotiating such Bill without a Stamp affixed or neglecting to cancel such Stamp.
- VI Penalty for drawing and issuing, or transferring or negotiating Bills purporting to a Set, and not drawing the whole Number of the Set. Penalty on taking or receiving such Bills.
- VII Unstamped Drafts on Bankers not to be circulated beyond 15 Miles of the Place where made payable. Penalty on Persons offending.
- VIII Drafts lawfully issued unstamped may by affixing thereto an adhesive Stamp be negotiated beyond the Distance of 15 Miles.
- IX Provisions of 17 G.3 c.30 as extends to Drafts on Bankers repealed.
- X Adhesive Stamps denoting the Duty of One Penny may be used for Receipts or Drafts with out regard to their special Appropriation.
- XI What shall be deemed Bank Notes within the Meanings of 7 & 8 Vict. c.32 and 8 & 9 Vict. cc.38 & 37.
- XII All Bills, Drafts, and Notes deemed Bank Notes under the above-recited Acts liable to Stamp Duties, &c.

- XIV Receipts for Money paid to the Crown exempted from Stamp Duty.
- XV Relief to Persons who have made Duplicates of Conveyances de-scribed in 16 & 17 Vict. c.63.
- XVI Deeds made for several valuable Considerations to be chargeable in respect of each.
- XVII Commissioners of Inland Revenue, before assessing the Duty upon any Deed, may require Proof that the Facts upon which the Duty depends are truly stated.
- XVIII The Affidavit not to be used for any other Purpose.
- XIX Indeminty from penalties for omitting to state the full Purchase Money in Assignments on the sale of Goodwill.
- XX Stamp Duty on Licences to Pawnbrokers in Dublin reduced.
- XXI Contracts to serve as Artificers, Servants, &c. in the Colonies exempted from Stamp Duty.
- XXII Public Maps and Documents not to be liable to Stamp Duty by reason of their being referred to in Deeds or Writings.
- XXIII Leases for a Period less than a Year to be chargeable with Stamp Duty on the Rent reserved.
- XXIV Allowance on the Purchase of Stamps not exceeding the Rate of 1s. Duty for Drafts, Bills, and Notes.
- XXV No Charge to be made for Paper on Sale of Bill or Note Stamps where the Rate of Duty does not exceed 1s.
- XXVI Allowance for Stamps rendered useless by this Act.
- XXVII Instruments admissible in Evidence, though not properly stamped.

The SCHEDULE to — which this Act refers.