



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART I U.K.

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Charge of Duty upon Instruments

^{F1} U.K.

Textual Amendments

F1 S. 1 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt. V(2) Notes 1, 2 of the amending Act) by 1999 c. 16, s. 139(1), [Sch. 20 Pt. V\(2\)](#) Notes 1, 2

2 All duties to be paid according to regulations of Act. U.K.

All stamp duties for the time being chargeable by law upon any instruments are to be paid and denoted according to the regulations in this Act contained, and except where express provision is made to the contrary are to be denoted by [^{F2}stamps produced by means of a die] only.

Textual Amendments

F2 Words in s. 2 substituted (22.4.2019) by [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019 \(S.I. 2019/719\)](#), regs. 1, [3\(2\)](#)

3 How instruments are to be written and stamped. U.K.

(1) Every instrument written upon stamped material is to be written in such manner, and every instrument partly or wholly written before being stamped is to be so stamped,

Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891, Cross Heading: Charge of Duty upon Instruments. (See end of Document for details)

that the stamp may appear on the face of the instrument, and cannot be used for or applied to any other instrument written upon the same piece of material.

- (2) If more than one instrument be written upon the same piece of material, every one of the instruments is to be separately and distinctly stamped with the duty with which it is chargeable.

Modifications etc. (not altering text)

C1 S. 3 excluded by [Finance Act 1988 \(c. 39, SIF 114\)](#), s. 143(7)(9)

4 Instruments to be separately charged with duty in certain cases. U.K.

Except where express provision to the contrary is made by this or any other Act,—

- (a) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;
- (b) An instrument made for any consideration in respect whereof it is chargeable with ad valorem duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.

Modifications etc. (not altering text)

C2 S. 4 applied by [Revenue Act 1909 \(c. 43\)](#), s. 8

5 Facts and circumstances affecting duty to be set forth in instruments. U.K.

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 [^{F3}a penalty not exceeding £3,000].

Textual Amendments

F3 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\(2\)](#)

6 Mode of calculating ad valorem duty in certain cases. U.K.

- (1) Where an instrument is chargeable with ad valorem duty in respect of
- (a) any money in any foreign or colonial currency, or
 - (b) any stock or marketable security,

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the duty shall be calculated on the value, on the day of the date of the instrument, of the money in British currency according to the current rate of exchange, or of the stock or security according to the average price thereof.

- (2) Where an instrument contains a statement of current rate of exchange, or average price, as the case may require, and is stamped in accordance with that statement, it is, so far as regards the subject matter of the statement, to be deemed duly stamped, unless or until it is shown that the statement is untrue, and that the instrument is in fact insufficiently stamped.

Modifications etc. (not altering text)

C3 S. 6 extended by [Finance Act 1985 \(c. 54, SIF 114\)](#), s. 88

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Cross Heading:
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