



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART II

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

Leases

^{F1}75

Textual Amendments

F1 S. 75 repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt.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, [Sch. 20 Pt. V\(2\)](#) Notes 1, 2

76^{F2}

Textual Amendments

F2 Ss. 76, 77(3)(4), 78 repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. IV](#)

77 **Directions as to duty in certain cases.**

- (1) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement, or of relating to the same subject matter.
- (2) A lease made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his

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

having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration.

(3),(4) . . . ^{F3}

^{F4}(5)

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Textual Amendments

F3 Ss. 76, 77(3)(4), 78 repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. IV](#)

F4 S. 77(5) repealed (27.7.1999 with effect as mentioned in Sch. 20 Pt.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, [Sch. 20 Pt. V\(2\)](#) Notes 1, 2

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Modifications etc. (not altering text)

C1 S. 77(2) excluded by [Revenue Act 1909 \(c. 43\)](#), [s. 8](#)

78 ^{F5}

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Textual Amendments

F5 Ss. 76, 77(3)(4), 78 repealed by [Finance Act 1963 \(c. 25\)](#), [Sch. 14 Pt. IV](#)

79, 80. ^{F6}

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Textual Amendments

F6 Ss. 79, 80 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

81 ^{F7}

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Textual Amendments

F7 S. 81 repealed by [Finance Act 1917 \(c. 31\)](#), [s. 30\(2\)](#)

Changes to legislation:

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