



Stamp Act 1891

1891 CHAPTER 39

PART III

SUPPLEMENTAL

Miscellaneous

122 Definitions

(1) In this Act, unless the context otherwise requires,—

The expression " Commissioners " means Commissioners of Inland Revenue :

The expression " material " includes every sort of material upon which words or figures can be expressed :

The expression " instrument " includes every written document:

The expression " stamp " means as well a stamp impressed by means of a die as an adhesive stamp:

The expression " stamped," with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto:

The expressions " executed " and " execution, " with reference to instruments not under seal, mean signed and signature :

The expression " money " includes all sums expressed in British or in any foreign or colonial currency :

The expression " stock " includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society :

Status: This is the original version (as it was originally enacted).

The expression " marketable security " means a security of such a description as to be capable of being sold in any stock market in the United Kingdom :

The expression " steward " of a manor includes deputy steward.

- (2) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.