



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Adjudication Stamps

^{F2}13A Appeal to the [^{F1} First-tier Tribunal].

- (1) The following provisions apply in relation to an appeal under section 13(4).
- (2) Notice of appeal must be given in writing to the Commissioners, specifying the grounds of appeal.
- ^{F3}(3)
- ^{F3}(4)
- (5) On the appeal the [^{F4} First-tier Tribunal] may—
 - (a) if it appears ^{F5}... that no penalty should be paid, set the decision aside;
 - (b) if the amount determined appears ^{F5}... to be appropriate, confirm the decision;
 - (c) if the amount determined appears ^{F6}... to be excessive, reduce it to such other amount (including nil) as [^{F7} the tribunal considers] appropriate;
 - (d) if the amount determined appears ^{F6}... to be insufficient, increase it to such amount as [^{F7} the tribunal considers] appropriate.
- ^{F8}(6)
- ^{F9}(7) In addition to any right of appeal on a point of law under section 11(2) of the Tribunals, Courts and Enforcement Act 2007, the person liable to the penalty may appeal to the Upper Tribunal against the amount of the penalty which has been determined under subsection (5), but not against any decision which falls under section 11(5)(d) or (e) of that Act and was made in connection with the determination of the amount of the penalty.

Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891, Section 13A. (See end of Document for details)

(7A) Section 11(3) and (4) of the Tribunals, Courts and Enforcement Act 2007 applies to the right of appeal under subsection (7) as it applies to the right of appeal under section 11(2) of that Act.]

(8) On an appeal under subsection (7) the [F10 Upper Tribunal] has the same powers as are conferred on the [F11 First-tier Tribunal] by subsection (5) above.

Textual Amendments

- F1** Words in s. 13A heading substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(2)**
- F2** Ss. 13, 13A and 13B substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) for s. 13 by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 2**
- F3** S. 13A(3)(4) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(3)**
- F4** Words in s. 13A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(a)**
- F5** Words in s. 13A(5)(a)(b) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(b)**
- F6** Words in s. 13A(5)(c)(d) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(c)(i)**
- F7** Words in s. 13A(5)(c)(d) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(4)(c)(ii)**
- F8** S. 13A(6) omitted (1.4.2009) by virtue of [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(5)**
- F9** S. 13A(7)(7A) substituted for s. 13A(7) (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(6)**
- F10** Words in s. 13A(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(7)(a)**
- F11** Words in s. 13A(8) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 3(7)(b)**

Modifications etc. (not altering text)

- C1** S. 13A applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the amending Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Section 13A.