



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART I

### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

#### *Adjudication Stamps*

#### **13B** <sup>F1</sup> **Appeal to the High Court.**

- (1) The following provisions apply in relation to an appeal under section 13(5).
- (2) The appellant may for the purposes of the appeal require the Commissioners to state and sign a case setting out the questions upon which they were required to adjudicate and their decision upon them.
- (3) The Commissioners shall thereupon state and sign a case and deliver the same to the person by whom it is required, and the case may, within 30 days thereafter, be set down by him for hearing.
- (4) On the appeal the court shall determine the questions submitted and may give such directions as it thinks fit with respect to the repayment of any duty or penalty paid in conformity with the Commissioners' decision.

#### **Textual Amendments**

**F1** 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**

#### **Modifications etc. (not altering text)**

**C1** S. 13B applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 109(4) 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 13B.