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STATUTORY INSTRUMENTS

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**2019 No. 719**

**STAMP DUTY**

**The Stamp Duty (Method of Denoting Duty) Regulations 2019**

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|---|---------|------------------------|
| <i>Made</i>                             | - - - - | <i>28th March 2019</i> |
| <i>Laid before the House of Commons</i> | - - - - | <i>1st April 2019</i>  |
| <i>Coming into force</i>                | - -     | <i>22nd April 2019</i> |

The Treasury make these Regulations in exercise of the powers conferred by section 204(1) to (6) of the Finance Act 1993<sup>(1)</sup>.

**Citation and commencement**

1. These Regulations may be cited as the Stamp Duty (Method of Denoting Duty) Regulations 2019 and come into force on 22nd April 2019.

**Amendments to the Stamp Duties Management Act 1891**

2.—(1) The Stamp Duties Management Act 1891<sup>(2)</sup> is amended as follows.

(2) In section 13 (offences in relation to dies and stamps)<sup>(3)</sup>—

- (a) in subsection (3), for “prints or makes an impression upon any material from” substitute “produces a stamp by means of”, and
- (b) in subsections (8) and (9), for “printed or impressed from” substitute “produced by means of”.

(3) In section 27 (definitions)—

- (a) in the definition of “die”, after “tool,”, in both places it occurs, insert “machine,”,
- (b) in the definition of “stamp”, for “impressed” substitute “produced”, and
- (c) in the definition of “stamped”, for “impressed with stamps” substitute “bearing stamps produced”.

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(1) 1993 c. 34; section 204(3) was amended by Part 3 of Schedule 40 to Finance Act 2000 (c. 17).

(2) 1891 c. 38 (54 & 55 Vict).

(3) Section 13 was amended by Part 1 of the Schedule to the Forgery Act 1913 (c. 27) and paragraph 5 of Schedule 18 to the Finance Act 1999 (c. 16).

### Amendments to the Stamp Act 1891

3.—(1) The Stamp Act 1891(4) is amended as follows.

(2) In section 2 (all duties to be paid according to regulations of Act), for “impressed stamps” substitute “stamps produced by means of a die”.

(3) In section 14 (terms on which instruments not duly stamped may be received in evidence)(5), after subsection (4) insert—

“(5) Where an instrument is denoted with any duty by a method required or permitted by the law in force at the time when it is stamped, the method is to be treated for the purposes of subsection (4) as being in accordance with the law in force at the time when the instrument was executed.”.

(4) In section 122(1) (definitions)—

(a) in the definition of “stamp”, for “impressed” substitute “produced”, and

(b) in the definition of “stamped”, for “impressed with stamps” substitute “bearing stamps produced”.

### Consequential amendments

4. In the following provisions, omit “impressed”—

(a) in the Finance Act 1999—

(i) paragraph 19(2)(b) of Schedule 13;

(ii) paragraph 12A(3) of Schedule 15(6);

(b) section 128(6)(b) and (c) of the Finance Act 2000.

*Rebecca Harris*

*Mike Freer*

Two of the Lords Commissioners of Her Majesty’s Treasury

28th March 2019

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(4) 1891 c. 39 (54 & 55) Vict).

(5) Section 14 was amended by paragraph 3 of Schedule 12 to the Finance Act 1999.

(6) Paragraph 12A was inserted by paragraph 11(3) of Schedule 32 to the Finance Act 2008 (c. 9).

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend legislation relating to stamp duty. The purpose of the amendments is to enable the Commissioners for Her Majesty's Revenue and Customs to denote duty other than by impressed stamps.

Regulation 2 amends the Stamp Duties Management Act 1891. The amendments replace references to impressed stamps with references to stamps produced by means of a die and extend the definition of "die" so that it includes any machine used under the direction of the Commissioners for denoting duty.

Regulation 3 makes similar amendments to the Stamp Act 1891. In addition, paragraph (3) amends section 14 of that Act. Section 14 provides that instruments which are not duly stamped may not be received in evidence. The amendment ensures that, in cases where duty is required to be denoted by impressed stamps, instruments are not to be treated as not being duly stamped for the purposes of the section where duty is denoted by a different method permitted at the time of stamping.

Regulation 4 makes consequential amendments to other legislation relating to stamp duty.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.