



# Stamp Duties Management Act 1891

## 1891 CHAPTER 38

### *Miscellaneous*

#### **27 Definitions**

In this Act, unless the context otherwise requires—

The expression " Commissioners " means Commissioners of Inland Revenue:

The expression " officer " means officer of Inland Revenue :

The expression " chief office " means chief office of Inland Revenue:

The expression " head offices " means the head offices of Inland Revenue in Edinburgh and Dublin :

The expression " duty " means any stamp duty for the time being chargeable by law:

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 " die " includes any plate, type, tool, or implement whatever used under the direction of the Commissioners for expressing or denoting any duty, or rate of duty, or the fact that any duty or rate of duty or penalty has been paid, or that an instrument is duly stamped, or is not chargeable with any duty or for denoting any fee, and also any part of any such plate, type, tool, or implement:

The expressions " forge " and " forged " include counterfeit and counterfeited:

The expression " stamp " means as well a stamp impressed by means of a die as an adhesive stamp for denoting any duty or fee:

The expression " stamped " is applicable 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:

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*Status: This is the original version (as it was originally enacted).*

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The expression " justice " means justice of the peace.