



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART II

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

18–19^{F1}

Textual Amendments

F1 Ss. 18, 19 repealed by [Finance Act 1949 \(c. 47\), Sch. 11 Pt. V](#)

20^{F2}

Textual Amendments

F2 S. 20 repealed by [Finance Act \(Northern Ireland\) 1925 \(c. 30\) \(N.I.\), s. 3](#)

21^{F3}

Textual Amendments

F3 S. 21 repealed by [Finance Act 1947 \(c. 35\), Sch. 11 Pt. I](#)

22^{F4}

Status: Point in time view as at 01/02/1991.

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

Textual Amendments

F4 S. 22 repealed by [Finance Act 1970 \(c. 24\)](#), **Sch. 8 Pt. IV**

23 **F5**

Textual Amendments

F5 S. 23 repealed by [Finance Act 1971 \(c. 68\)](#), **Sch. 14 Pt. VI**

24 **F6**

Textual Amendments

F6 S. 24 repealed by [Finance Act 1949 \(c. 47\)](#), **Sch. 11 Pt. V**

Instruments of Apprenticeship

25 **Meaning of instrument of apprenticeship.**

Every writing relating to the service or tuition of any apprentice, clerk, or servant placed with any master to learn any profession, trade, or employment (except articles of clerkship to a solicitor or law agent or writer to the signet) is to be deemed an instrument of apprenticeship.

26 **F7**

Textual Amendments

F7 S. 26 repealed by [Finance Act 1947 \(c. 35\)](#), **Sch. 11 Pt. I**

27 **F8**

Textual Amendments

F8 S. 27 repealed by [Finance Act 1949 \(c. 47\)](#), **Sch. 11 Pt. V**

28 **F9**

Status: Point in time view as at 01/02/1991.

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Textual Amendments

F9 S. 28 repealed by [Finance Act \(Northern Ireland\) 1925 \(c. 30\) \(N.I.\)](#), s. 3

29–31 **F10**

Textual Amendments

F10 Ss. 29–31 repealed by [Finance Act 1972 \(c. 41\)](#), [Sch. 28 Pt. XI](#)
Ss. 29–31 expressed to be repealed (1.1.1992) by [Finance Act 1991 \(c. 31, SIF 114\)](#), ss. 115, 123, [Sch. 19 Pt. VII](#)

32, 33. **F11**

Textual Amendments

F11 Ss. 32, 33 repealed by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. V](#)

34 **F12**

Textual Amendments

F12 S. 34 repealed by [Finance Act 1961 \(c. 36\)](#), [Sch. 6 Pt. II](#)

35–39 **F13**

Textual Amendments

F13 Ss. 35–39 repealed by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. V](#)

40 **F14**

Textual Amendments

F14 Ss. 40, 42 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

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Bills of Sale

41 Bills of sale.

A bill of sale is not to be registered under any Act for the time being in force relating to the registration of bills of sale unless the original, duly stamped, is produced to the proper officer.

42 **F15**

Textual Amendments
F15 Ss. 40, 42 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

43 **F16**

Textual Amendments
F16 S. 43 repealed by [Solicitors, Public Notaries, &c., Act 1949 \(c. 21\)](#), [Sch. 2](#)

44 **F17**

Textual Amendments
F17 S. 44 repealed by [Solicitors Act 1932 \(c. 37\)](#), [Sch. 4](#) and [Solicitors \(Scotland\) Act 1933 \(c. 21\)](#), [Sch. 3](#)

45–48 **F18**

Textual Amendments
F18 Ss. 45–48 repealed by [Solicitors, Public Notaries, &c., Act 1949 \(c. 21\)](#), [Sch. 2](#)

Charter-parties

49 Provisions as to duty on charter-party.

(1) For the purposes of this Act the expression “charter-party” includes any agreement or contract for the charter of any ship or vessel or any memorandum, letter, or other writing between the captain, master, or owner of any ship or vessel, and any other person for or relating to the freight or conveyance of any money, goods, or effects on board of the ship or vessel.

(2) **F19**

Status: Point in time view as at 01/02/1991.

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Textual Amendments

F19 Ss. 49(2), 50, 51 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

50, 51. **F20**

Textual Amendments

F20 Ss. 49(2), 50, 51 repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

52, 53. **F21**

Textual Amendments

F21 Ss. 52, 53 repealed by [Finance \(1909–10\) Act 1910 \(c. 8\)](#), [Sch. 6](#)

Conveyances on Sale

54 Meaning of “conveyance on sale”.

For the purposes of this Act the expression “conveyance on sale” includes every instrument, and every decree or order of any court or of any commissioners, whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser, or any other person on his behalf or by his direction.

Modifications etc. (not altering text)

C1 [S. 54](#) explained by [Finance Act 1898 \(c. 10\)](#), [s. 6](#)

55 How ad valorem duty to be calculated in respect of stock and securities.

- (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any stock or marketable security, the conveyance is to be charged with ad valorem duty in respect of the value of the stock or security.
- (2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of any security not being a marketable security, the conveyance is to be charged with ad valorem duty in respect of the amount due on the day of the date thereof for principal and interest upon the security.

56 How consideration consisting of periodical payments to be charged.

- (1) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period not exceeding twenty years, so that the total amount to be paid can be previously ascertained, the conveyance

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is to be charged in respect of that consideration with ad valorem duty on such total amount.

- (2) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically for a definite period exceeding twenty years or on perpetuity, or for any indefinite period not terminable with life, the conveyance is to be charged in respect of that consideration with ad valorem duty on the total amount which will or may, according to the terms of sale, be payable during the period of twenty years next after the day of the date of the instrument.
- (3) Where the consideration, or any part of the consideration, for a conveyance on sale consists of money payable periodically during any life or lives, the conveyance is to be charged in respect of that consideration with ad valorem duty on the amount which will or may, according to the terms of sale, be payable during the period of twelve years next after the day of the date of the instrument.
- (4) F22

Textual Amendments

F22 S. 56(4) repealed by Finance Act 1971 (c. 68), Sch. 14 Pt. VI

57 How conveyance in consideration of a debt, &c., to be charged.

Where any property is conveyed to any person in consideration, wholly or in part, of any debt due to him, or subject either certainly or contingently to the payment or transfer of any money or stock, whether being or constituting a charge or incumbrance upon the property or not, the debt, money, or stock is to be deemed the whole or part, as the case may be, of the consideration in respect whereof the conveyance is chargeable with ad valorem duty.

Modifications etc. (not altering text)

- C2 S. 57 explained by Finance Act 1898 (c. 10), s. 6
- C3 S. 57 excluded by Finance Act 1980 (c. 48, SIF 114), s. 102, Finance Act 1981 (c. 35, SIF 114), s. 107(1) and Finance (No. 2) Act 1983 (c. 49, SIF 114), s. 15(1) as amended by Finance Act 1985 (c. 54, SIF 114), s. 82(4)

58 Direction as to duty in certain cases.

- (1) Where property contracted to be sold for one consideration for the whole is conveyed to the purchaser in separate parts or parcels by different instruments, the consideration is to be apportioned in such manner as the parties think fit, so that a distinct consideration for each separate part or parcel is set forth in the conveyance relating thereto, and such conveyance is to be charged with ad valorem duty in respect of such distinct consideration.
- (2) Where property contracted to be purchased for one consideration for the whole by two or more persons jointly, or by any person for himself and others, or wholly for others, is conveyed in parts or parcels by separate instruments to the persons by or for whom the same was purchased for distinct parts of the consideration, the conveyance of each

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separate part or parcel is to be charged with ad valorem duty in respect of the distinct part of the consideration therein specified.

- (3) Where there are several instruments of conveyance for completing the purchaser's title to property sold, the principal instrument of conveyance only is to be charged with ad valorem duty, and the other instruments are to be respectively charged with such other duty as they may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty payable in respect of the principal instrument.
- (4) Where a person having contracted for the purchase of any property, but not having obtained a conveyance thereof, contracts to sell the same to any other person, and the property is in consequence conveyed immediately to the sub-purchaser [F23]then, except where—
- (a) the chargeable consideration moving from the sub-purchaser is less than the value of the property immediately before the contract of sale to him, and
 - (b) the conveyance is not one to which section 107 of the Finance Act M1 1981 (sales of houses at discount by local authorities etc.) applies]
- the conveyance is to be charged with ad valorem duty in respect of the consideration moving from the sub-purchaser.
- (5) Where a person having contracted for the purchase of any property but not having obtained a conveyance contracts to sell the whole, or any part or parts thereof, to any other person or persons, and the property is in consequence conveyed by the original seller to different persons in parts or parcels [F24]then, except where the aggregate of the chargeable consideration for the sale of all such parts or parcels is less than the value of the whole of the property immediately before the contract for their sale or, as the case may be, the first contract for the sale of any of them], the conveyance of each part or parcel is to be charged with ad valorem duty in respect only of the consideration moving from the sub-purchaser thereof, without regard to the amount or value of the original consideration.
- (6) Where a sub-purchaser takes an actual conveyance of the interest of the person immediately selling to him, which is chargeable with ad valorem duty in respect of the consideration moving from him, and is duly stamped accordingly, any conveyance to be afterwards made to him of the same property by the original seller shall be chargeable only with such other duty as it may be liable to, but the last-mentioned duty shall not exceed the ad valorem duty.
- [F25](7) Any reference in subsection (4) or subsection (5) of this section to chargeable consideration is a reference to consideration which falls to be brought into account in determining the duty (if any) chargeable on the conveyance to the sub-purchaser or, as the case may be, on the conveyance of each of the parts or parcels in question; and in any case where it is necessary for the purposes of either of those subsections to determine [F26]the value at any time of any property, that value shall be taken to be the price which the property might reasonably be expected to fetch on a sale at that time in the open market.]]

Textual Amendments

- F23** Words and ss. 58 (4)(a)(b) inserted by [Finance Act 1984 \(c. 43, SIF 114\), s. 112\(1\)\(4\)](#)
- F24** Words inserted by [Finance Act 1984 \(c. 43, SIF 114\), s. 112\(2\)\(4\)](#)
- F25** [S. 58 \(7\)](#) inserted by [Finance Act 1984 \(c. 43, SIF 114\), s. 112\(3\)\(4\)](#)
- F26** Words substituted by [Finance Act 1985 \(c. 54, SIF 114\), s. 82\(2\)](#)

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Marginal Citations

M1 1981 c. 35 (114).

59 Certain contracts to be chargeable as conveyances on sale.

- (1) Any contract or agreement . . . ^{F27} for the sale of any equitable estate or interest in any property whatsoever, or for the sale of any estate or interest in any property except lands, tenements, hereditaments, or heritages, or property locally situate out of the United Kingdom, or goods, wares or merchandise, . . . ^{F28} or any ship or vessel, or part interest, share, or property of or in any ship or vessel, shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest, or property contracted or agreed to be sold.
- (2) Where the purchaser has paid the said ad valorem duty and before having obtained a conveyance or transfer of the property, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for that sale is in excess of the consideration for the original sale, with the ad valorem duty payable in respect of such excess consideration, [^{F29}but shall not otherwise be chargeable . . . ^{F30}.]
- (3) Where duty has been duly paid in conformity with the foregoing provisions, the conveyance or transfer made to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Commissioners, upon application, either shall denote the payment of the ad valorem duty upon the conveyance or transfer, or shall transfer the ad valorem duty thereto upon production of the contract or agreement, or contracts or agreements, duly stamped.
- (4) ^{F31}
- (5) [^{F32}Provided that where any such contract or agreement . . . ^{F30}would, apart from this section, not be chargeable with any duty], and a conveyance or transfer made in conformity with the contract or agreement is presented to the Commissioners for stamping with the ad valorem duty chargeable thereon within the period of six months after the first execution of the contract or agreement, or within such longer period as the Commissioners may think reasonable in the circumstances of the case, the conveyance or transfer shall be stamped accordingly, and the same, and the said contract or agreement, shall be deemed to be duly stamped. Nothing in this proviso shall alter or affect the provisions as to the stamping of a conveyance or transfer after the execution thereof.
- (6) Provided also, that the ad valorem duty paid upon any such contract or agreement shall be returned by the Commissioners in case the contract or agreement be afterwards rescinded or annulled, or for any other reason be not substantially performed or carried into effect, so as to operate as or be followed by a conveyance or transfer.

Textual Amendments

- F27** Words repealed by [Revenue Act 1909 \(c. 43\)](#), [Sch.](#)
- F28** Words repealed by [Finance Act 1990 \(c. 29, SIF 114\)](#), s. 132, [Sch. 19 Pt. VI](#)
- F29** Words substituted by [Finance Act 1970 \(c. 24\)](#), [Sch. 7 para. 1\(3\)\(b\)\(i\)](#)
- F30** Words repealed by [Finance Act 1985 \(c. 54, SIF 114\)](#), s. 98(6), [Sch. 27 Pt. IX\(2\)](#)
- F31** [S. 59\(4\)](#) repealed by [Finance Act 1970 \(c. 24\)](#), [Sch. 8 Pt. IV](#)
- F32** Words substituted by [Finance Act 1970 \(c. 24\)](#), [Sch. 7 para. 1\(3\)\(b\)\(ii\)](#)

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Modifications etc. (not altering text)

- C4 S. 59 amended (E.W.S.) by [Electricity Act 1989 \(c. 29, SIF 44:1\)](#), s. 103
C5 S. 59 amended (N.I.) (1.4.1992) by S.I. 1992/232, art.2; S.R. 1992/117, art. 3(1).

60 As to sale of an annuity or right not before in existence.

Where upon the sale of any annuity or other right not before in existence such annuity or other right is not created by actual grant or conveyance, but is only secured by bond, warrant of attorney, covenant, contract, or otherwise, the bond or other instrument, or some one of such instruments, if there be more than one, is to be charged with the same duty as an actual grant or conveyance, and is for the purposes of this Act to be deemed an instrument of conveyance on sale.

61 Principal instrument, how to be ascertained.

- (1) In the cases herein-after specified the principal instrument is to be ascertained in the following manner;
- (a) . . . ^{F33}
 - (c) Where in Scotland there is a disposition or assignation executed by the seller, and any other instrument is executed for completing the title, the disposition or assignation is to be deemed the principal instrument.
- (2) In any other case the parties may determine for themselves which of several instruments is to be deemed the principal instrument, and may pay the ad valorem duty thereon accordingly.

Textual Amendments

- F33 S. 61(1)(a)(b) repealed by [Finance Act 1949 \(c. 47\)](#), Sch. 11 Pt. V

Modifications etc. (not altering text)

- C6 S. 61 applied (27.7.1999 with effect in relation to instruments executed on or after 1.10.1999) by [1999 c. 16, ss. 112\(3\)\(6\), 122, Sch. 13, Pt. III, para. 21\(2\)](#) (with s. 123(4))

Conveyances on any Occasion except Sale or Mortgage

62 What is to be deemed a conveyance on any occasion, not being a sale or mortgage.

Every instrument, and every decree or order of any court or of any commissioners, whereby any property on any occasion, except a sale or mortgage, is transferred to or vested in any person, is to be charged with duty as a conveyance or transfer of property:

Provided that a conveyance or transfer made for effectuating the appointment of a new trustee is not to be charged with any higher duty than [^{F34}50p].

Textual Amendments

- F34 Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\)](#), s. 10(1)

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Modifications etc. (not altering text)

C7 S. 62 extended by [Finance Act 1902 \(c. 7\), s. 9](#)

63— F35
68.

Textual Amendments

F35 Ss. 63–68 repealed by [Finance Act 1949 \(c. 47\), Sch. 11 Pt. V](#)

69— F36
71.

Textual Amendments

F36 Ss. 69–71 repealed by [Finance Act 1905 \(c. 4\), Sch.](#)

Duplicates and Counterparts

72 Provision as to duplicates and counterparts.

The duplicates or counterpart of an instrument chargeable with duty (except the counterpart of an instrument chargeable as a lease, such counterpart not being executed by or on behalf of any lessor or grantor), is not to be deemed duly stamped unless it is stamped as an original instrument, or unless it appears by some stamp impressed thereon that the full and proper duty has been paid upon the original instrument of which it is the duplicate or counterpart.

Modifications etc. (not altering text)

C8 S. 72 excluded by [Land Commission Act 1967 \(c. 1\), s. 25\(4\)](#)

Exchange and Partition or Division

73 As to exchange, &c.

Where upon the exchange of any real or heritable property for any other real or heritable property, or upon the partition or division of any real or heritable property, any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the exchange or partition or division is effected is to be charged with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty in the manner herein-before provided in the case of several instruments of conveyance.

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74 F37

Textual Amendments

F37 S. 74 repealed by Finance Act 1937 (c. 54), Sch. 6 Pt. II

Leases

75 Agreements for not more than thirty-five years to be charged as leases.

(1) An agreement for a lease or tack, or with respect to the letting of any lands, tenements, or heritable subjects for any term . . . ^{F38}, or for any indefinite term, is to be charged with the same duty as if it were an actual lease or tack made for the term and consideration mentioned in the agreement.

[^{F39}(2) Where duty has been duly paid on an agreement for a lease or tack and, subsequent to that agreement, a lease or tack is granted which either—

- (a) is in conformity with the agreement, or
- (b) relates to substantially the same property and term as the agreement,

then the duty which would otherwise be charged on the lease or tack shall be reduced (or, as the case may be, extinguished) by the deduction therefrom of the duty paid on the agreement.]

Textual Amendments

F38 Words repealed by Finance Act 1984 (c. 43, SIF 114), s. 111(1)(5), Sch. 23 Pt. X

F39 S. 75 (2) substituted by Finance Act 1984 (c. 43, SIF 114), s. 111(1)(5)

Modifications etc. (not altering text)

C9 S. 75 amended by Finance Act 1963 (c. 25), s. 56(3)

76 F40

Textual Amendments

F40 Ss. 76, 77(3)(4), 78 repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. IV

77 Directions as to duty in certain cases.

(1) A lease or tack, or agreement for a lease or tack, or with respect to any letting, is not to be charged with any duty in respect of any penal rent, or increased rent in the nature of a penal rent, thereby reserved or agreed to be reserved or made payable, or by reason of being made in consideration of the surrender or abandonment of any existing lease, tack, or agreement, or of relating to the same subject matter.

(2) A lease made for any consideration in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make, or of his

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having previously made, any substantial improvement of or addition to the property demised to him, or of any covenant relating to the matter of the lease, is not to be charged with any duty in respect of such further consideration.

(3),(4) . . . F41

- (5) An instrument whereby the rent reserved by any other instrument chargeable with duty and duly stamped as a lease or tack is increased is not to be charged with duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

Textual Amendments

F41 Ss. 76, 77(3)(4), 78 repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. IV

Modifications etc. (not altering text)

C10 S. 77(2) excluded by Revenue Act 1909 (c. 43), s. 8

78 F42

Textual Amendments

F42 Ss. 76, 77(3)(4), 78 repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. IV

79, 80. F43

Textual Amendments

F43 Ss. 79, 80 repealed by Finance Act 1949 (c. 47), Sch. 11 Pt. V

81 F44

Textual Amendments

F44 S. 81 repealed by Finance Act 1917 (c. 31), s. 30(2)

Marketable Securities and Foreign and Colonial Share Certificates

82 F45

Textual Amendments

F45 S. 82 repealed with saving by Finance Act 1973 (c. 51), s. 59(7), Sch. 22 Pt. V

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83 Penalty on issuing, &c. foreign, &c. security not duly stamped

Every person who in the United Kingdom^{F46} . . . assigns, transfers, negotiates,^{F47} . . . any foreign security or [^{F48}commonwealth government security not being duly stamped, shall incur a fine of twenty pounds.]

Textual Amendments

F46 Words repealed by [Finance Act 1973 \(c. 51\)](#), [Sch. 22 Pt. V](#).

F47 Words repealed by [Finance Act 1973 \(c. 51\)](#), [Sch. 22 Pt. V](#).

F48 Word substituted by [Finance Act 1963 \(c. 25\)](#), [s. 62\(4\)](#)

84^{F49}

Textual Amendments

F49 [S. 84](#) repealed by [Finance Act 1963 \(c. 25\)](#), [s. 73\(8\)\(b\)](#), [Sch. 14 Pt. IV](#)

85^{F50}

Textual Amendments

F50 [S. 85](#) repealed by [Customs and Inland Revenue Act 1893 \(c. 7\)](#), [s. 4\(2\)](#)

86–89^{F51}

Textual Amendments

F51 [Ss. 86–89](#) repealed by [Finance Act 1971 \(c. 68\)](#), [Sch. 14 Pt. VI](#)

90^{F52}

Textual Amendments

F52 [S. 90](#) repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

Policies of Insurance

91^{F53}

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Textual Amendments

F53 Ss. 91, 98 (1) repealed by Finance Act 1989 (c. 26, SIF 114), s. 187(1), **Sch. 17 Pt. IX**

92 **F54**

Textual Amendments

F54 S. 92 repealed by Finance Act 1959 (c. 58), **Sch. 8 Pt. II**

93 **F55**

Textual Amendments

F55 S. 93 repealed with saving by Finance Act 1959 (c. 58), s. 30(6), **Sch. 8 Pt. II**

94— **F56**

97.

Textual Amendments

F56 Ss. 94–97, 98(2) repealed by Finance Act 1959 (c. 58), **Sch. 8 Pt. II**

Policies of Insurance except Policies of Sea Insurance

98 **Meaning of policy of life insurance and policy of insurance against accident.**

(1) **F57**

(2) **F58**

Textual Amendments

F57 Ss. 91, 98 (1) repealed by Finance Act 1989 (c. 26, SIF 114), s. 187(1), **Sch. 17 Pt. IX**

F58 Ss. 94–97, 98(2) repealed by Finance Act 1959 (c. 58), **Sch. 8 Pt. II**

99 **F59**

Textual Amendments

F59 S. 99 repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. IV**

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

100 ^{F60}

Textual Amendments

F60 S. 100 repealed by Finance Act 1989 (c. 26, SIF 114), ss. 173(3)(7)(8), 187(1), **Sch. 17 Pt. IX**

101— ^{F61}
103.

Textual Amendments

F61 Ss. 101–103 repealed by Finance Act 1970 (c. 24), **Sch. 8 Pt. V**

104— ^{F62}
106.

Textual Amendments

F62 Ss. 104–106 repealed by Finance Act 1962 (c. 44), **Sch. 11 Pt. V**

107 ^{F63}

Textual Amendments

F63 Ss. 107, 108, 109(2) repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. IV**

Stock Certificates to Bearer

108 ^{F64}

Textual Amendments

F64 Ss. 107, 108, 109(2) repealed by Finance Act 1963 (c. 25), **Sch. 14 Pt. IV**

109 ^{F65} **Penalty for issuing stock certificate unstamped.**

^{F66}(1) Where the holder of a stock certificate to bearer has been entered on the register of the local authority as the owner of the share of stock described in the certificate, the certificate shall be forthwith cancelled so as to be incapable of being re-issued to any person.

(2) ^{F67}

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Textual Amendments

- F65** S. 109 extended by Finance Act 1899 (c. 9), s. 5
- F66** S. 109(1) extended by Finance Act 1946 (c. 64), s.56(2)
- F67** Ss. 107, 108, 109(2) repealed by Finance Act 1963 (c. 25), Sch. 14 Pt. IV

110 **F68**

Textual Amendments

- F68** Ss. 110, 111(2)(3) repealed by Finance Act 1949 (c. 47), Sch. 11 Pt. V

Warrants for Goods

111 Provisions as to warrants for goods.

- (1) For the purposes of this Act the expression “warrant for goods” means any document or writing, being evidence of the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods, wares, or merchandise lying in any warehouse or dock, or upon any wharf, and signed or certified by or on behalf of the person having the custody of the goods, wares, or merchandise.

(2) **F69**

Textual Amendments

- F69** Ss. 110, 111(2)(3) repealed by Finance Act 1949 (c. 47), Sch. 11 Pt. V

Status:

Point in time view as at 01/02/1991.

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Part II.