



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART III U.K.

### SUPPLEMENTAL

#### *Miscellaneous*

#### 117 Conditions and agreements as to stamp duty void. U.K.

Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

#### 118 .....<sup>F1</sup> U.K.

#### Textual Amendments

F1 S. 118 repealed by [Finance Act 1989 \(c. 26, SIF 114\)](#), ss. 173(4)(9), 187(1), [Sch. 17 Pt. IX](#)

#### 119 Instruments relating to Crown property. U.K.

Except where express provision to the contrary is made by this or any other Act, an instrument relating to property belonging to the Crown, or being the private property of the sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

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

**F<sup>2</sup>120 As to instruments charged with duty of 35s. U.K.**

**Textual Amendments**  
**F2** S. 120 repealed (21.7.2008) by Statute Law (Repeals) Act 2008 (c. 12), Sch. 1 Pt. 8

**F<sup>3</sup>121 ..... U.K.**

**Textual Amendments**  
**F3** S. 121 repealed (1.10.1999) by 1999 c. 16, s. 139, Sch. 20, Pt. V(3), Note

**122 Definitions. U.K.**

(1) In this Act, unless the context otherwise requires,—

The expression “Commissioners” means Commissioners of Inland Revenue:

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 “stamp” means as well a stamp [F<sup>4</sup>produced] by means of a die as an adhesive stamp:

The expression “stamped”, with reference to instruments and material, applies as well to instruments and material [F<sup>5</sup>bearing stamps produced] 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: [F<sup>6</sup>(but subject to subsection (1A) of this section)]

The expression “money” includes all sums expressed in British or in any foreign or colonial currency:

The expression “stock” includes any share in any stocks or funds transferable [F<sup>7</sup> by the Registrar of Government Stock ]F<sup>8</sup>. . . , [F<sup>9</sup>any strip (within the meaning of section 47 of the M<sup>1</sup>Finance Act 1942) of any such stocks or funds,]. . . and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society:

The expression “marketable security” means a security of such a description as to be capable of being sold in any stock market in the United Kingdom:

F<sup>10</sup>  
...

[F<sup>11</sup>“The expression “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.]

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[<sup>F12</sup>(1A) For the purposes of this Act a deed (or, in Scotland, a deed for which delivery is required) shall be treated as executed when it is delivered or, if it is delivered subject to conditions, when the conditions are fulfilled]

(2) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.

#### Textual Amendments

- F4** Word in s. 122(1) substituted (22.4.2019) by [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019 \(S.I. 2019/719\)](#), regs. 1, [3\(4\)\(a\)](#)
- F5** Words in s. 122(1) substituted (22.4.2019) by [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019 \(S.I. 2019/719\)](#), regs. 1, [3\(4\)\(b\)](#)
- F6** Words in s. 122(1) added (3.5.1994 with effect as mentioned in s. 239(3) of the amending Act) by [1994 c. 9, s. 239\(1\)\(b\)\(3\)](#)
- F7** Words in s. 122(1) substituted (1.7.2004) by [The Government Stock \(Consequential and Transitional Provision\) \(No. 2\) Order 2004 \(S.I. 2004/1662\)](#), art. 1, Sch. paras. 1, [6](#) (with art. 3)
- F8** Words in s. 122(1) repealed (28.10.2002) by [S.I. 2002/2521](#), arts. 1(2), 2(1), 10(2), [Sch. 2 Pt. I](#)
- F9** Words inserted (29.4.1996) by [1996 c. 8, s. 202, Sch. 40 para. 1](#)
- F10** Words in s. 122(1) repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)
- F11** Words in s. 122(1) inserted (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. 4](#)
- F12** S. 122(1A) inserted (3.5.1994 with effect as mentioned in s. 239(3) of the amending Act) by [1994 c. 9, s. 239\(1\)\(a\)\(3\)](#)

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

- C1** S. 122(1) excluded (8.10.1997 but with application 20.10.1997) by [1986 c. 41, s. 80A\(7\)](#) (as inserted by [1997 c. 16, s. 97\(1\)](#); [S.I. 1997/2428, art. 2\(2\)](#))  
Words in s. 122(1) excluded (8.10.1997 but with application 20.10.1997) by [1986 c. 41, s. 80C\(5\)](#) (as inserted by [1997 c. 16, s. 98\(1\)](#); [S.I. 1997/2428, art. 2\(2\)](#))
- C2** S. 122(1) excluded by [1986 c. 41, s. 80D\(8\)](#) (as inserted (with effect in accordance with s. 83(2)(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 37 para. 2](#))
- C3** Definition of “instrument” extended by [Companies Act 1948 \(c. 38\)](#), [s. 52\(2\)](#)

#### Marginal Citations

- M1** [1942 c. 21.](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Act 1891, Cross Heading: Miscellaneous.