



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART I

### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

#### *Adjudication Stamps*

#### [<sup>F1</sup> 13 Appeal against Commissioners' decision on adjudication.

- (1) A person who is dissatisfied with a decision of the Commissioners on an adjudication under section 12 may appeal against it.
- (2) The appeal must be brought within 30 days of notice of the decision on the adjudication being given under section 12(3).
- (3) An appeal may only be brought on payment of—
  - (a) duty and any penalty in conformity with the Commissioners' decision, and
  - (b) any interest that in conformity with that decision would be payable on stamping the instrument on the day on which the appeal is brought.
- (4) An appeal which relates only to the penalty payable on late stamping may be brought to the [<sup>F2</sup> First-tier Tribunal ] in accordance with section 13A below.
- (5) Any other appeal may be brought in accordance with section 13B below to the High Court of the part of the United Kingdom in which the case has arisen.]

#### 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**
- F2** Words in s. 13(4) substituted (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. 2**

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*Status: Point in time view as at 01/04/2009.*

**Changes to legislation:** *There are currently no known outstanding effects for the Stamp Act 1891, Section 13. (See end of Document for details)*

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

- C1** s. 13 applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(2) of the amending Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 7**

**Status:**

Point in time view as at 01/04/2009.

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Act 1891, Section 13 .