



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Production of Instruments in Evidence

14 Terms upon which instruments not duly stamped may be received in evidence.

- (1) Upon the production of an instrument chargeable with any duty as evidence in any court of civil judicature in any part of the United Kingdom, or before any arbitrator or referee, notice shall be taken by the judge, arbitrator, or referee of any omission or insufficiency of the stamp thereon, and [^{F1}the instrument may], on payment to the officer of the court whose duty it is to read the instrument, or to the arbitrator or referee, of the amount of the unpaid duty, and [^{F1}any interest or penalty] payable on stamping the same, and of a further sum of one pound, be received in evidence, saving all just exceptions on other grounds.
- (2) The officer, or arbitrator, or referee receiving [^{F2}the duty and any interest or penalty] shall give a receipt for the same, and make an entry in a book kept for that purpose of the payment and of the amount thereof, and shall communicate to the Commissioners the name or title of the proceeding in which, and of the party from whom, he received [^{F2}the duty and any interest or penalty], and the date and description of the instrument, and shall pay over to such person as the Commissioners may appoint the money received by him for [^{F2}the duty and any interest or penalty].
- (3) On production to the Commissioners of any instrument in respect of which [^{F3}any duty, interest or penalty] has been paid, together with the receipt, the payment of [^{F4}the duty, interest and penalty] shall be denoted on the instrument.
- (4) Save as aforesaid, an instrument executed in any part of the United Kingdom, or relating, wheresoever executed, to any property situate, or to any matter or thing done or to be done, in any part of the United Kingdom, shall not, except in criminal proceedings, be given in evidence, or be available for any purpose whatever, unless it is duly stamped in accordance with the law in force at the time when it was [^{F5}executed].

Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891, Section 14. (See end of Document for details)

[^{F6}(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.]

Textual Amendments

- F1** Words in s. 14(1) substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 3(2)**
- F2** Words in s. 14(2) substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 3(3)**
- F3** Words in s. 14(3) substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 3(4)(a)**
- F4** Words in s. 14(3) substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 3(4)(b)**
- F5** Words in s. 14(4) substituted (27.7.1999 with effect as mentioned in s. 109(4) of the amending Act) by 1999 c. 16, ss. 109(3)(4), 122, **Sch. 12 para. 3(5)**
- F6** S. 14(5) inserted (22.4.2019) by **The Stamp Duty (Method of Denoting Duty) Regulations 2019 (S.I. 2019/719)**, regs. 1, **3(3)**

Modifications etc. (not altering text)

- C1** S. 14 amended by **Finance Act 1931 (c. 28)**, s. **28(4)** and amended (4.11.1996) by 1994 c. 9, ss. **244(5)**, **245**; S.I. 1996/2316, **art. 2**
- C2** S. 14(1) excluded (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. 4(3)(b)**
- C3** S. 14(4) amended by **Finance Act 1984 (c. 43, SIF 114)**, ss. **109(3)**, 110(4)
- C4** S. 14(4) modified (retrospectively) (26.3.1985) by **Finance Act 1985 (c. 54, SIF 114)**, ss. **78(12)(14)**, **79(12)(13)**, 80, 82(7), 85(4)
- C5** S. 14(4) amended (retrospectively) (22.3.1988) by **Finance Act 1988 (c. 39, SIF 114)**, ss. **140(3)(6)**, **141(3)(6)**
- C6** S. 14(4) modified (retrospectively to 16.1.1992) by **Stamp Duty (Temporary Provisions) Act 1992 (c. 2)**, s. **1(3)(4)**
S. 14(4) modified (retrospectively to 23.3.1993) by 1993 c. 34, s. **201(3)(4)**
s. 14(4) applied (with modifications) (retrospective to 28.3.2000 and with effect as mentioned in s. 116(3) of the amending Act) by 2000 c. 17, s. 116(2)(3), **Sch. 32 para. 6**
S. 14(4) restricted (24.7.2002 with effect as mentioned in s. 115(8) of the affecting Act) by 2002 c. 23, s. **115(5)(a)**
- C7** S. 14(4) modified (21.7.2008) by **Finance Act 2008 (c. 9)**, s. **99(3)**
- C8** S. 14(4) modified (with effect in accordance with s. 100(3) of the amending Act) by **Finance Act 2008 (c. 9)**, s. **100(4)**
- C9** S. 14(4) modified (with effect in accordance with s. 98(5) of the amending Act) by **Finance Act 2008 (c. 9)**, s. **98(6)**

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Section 14.