



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART II

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

Conveyances 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) . . . ^{F1}
 - (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

F1 S. 61(1)(a)(b) repealed by [Finance Act 1949 \(c. 47\)](#), [Sch. 11 Pt. V](#)

Modifications etc. (not altering text)

C1 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\(4\)](#))

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Section 61.