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STATUTORY INSTRUMENTS

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**2019 No. 719**

**The Stamp Duty (Method of Denoting Duty) Regulations 2019**

**Amendments to the Stamp Act 1891**

3.—(1) The Stamp Act 1891(1) is amended as follows.

(2) In section 2 (all duties to be paid according to regulations of Act), for “impressed stamps” substitute “stamps produced by means of a die”.

(3) In section 14 (terms on which instruments not duly stamped may be received in evidence)(2), after subsection (4) insert—

“(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.”.

(4) In section 122(1) (definitions)—

- (a) in the definition of “stamp”, for “impressed” substitute “produced”, and
- (b) in the definition of “stamped”, for “impressed with stamps” substitute “bearing stamps produced”.

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(1) 1891 c. 39 (54 & 55) Vict).

(2) Section 14 was amended by paragraph 3 of Schedule 12 to the Finance Act 1999.