
Status: Point in time view as at 01/02/1991. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Section 21. (See end of Document for details)



Stamp Duties Management Act 1891

1891 CHAPTER 38 54 and 55 Vict

[^{F1} Allowance for lost or spoiled instruments]

21 Penalty for frauds in relation to duties.

Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud Her Majesty of any duty shall incur a fine of fifty pounds.

Modifications etc. (not altering text)

C1 Ss. 18(4), 21 modified by virtue of (E.W.) [Criminal Law Act 1977 \(c.45, SIF 39:1\)](#), [s. 31](#) and [Criminal Justice Act 1982 \(c.48, SIF 39:1\)](#), [s. 46](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c.21, SIF 39:1\)](#), [ss. 289C, 289G](#) and (N.I.) [S.I. 1984/703 \(N.I. 3\)](#), [arts. 5, 6](#)

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