



# Stamp Act 1891

## CHAPTER 39

### STAMP ACT 1891

#### PART I

##### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

###### *Charge of Duty upon Instruments*

- 1 Charge of duties in schedule.
- 2 All duties to be paid according to regulations of Act.
- 3 How instruments are to be written and stamped.
- 4 Instruments to be separately charged with duty in certain cases.
- 5 Facts and circumstances affecting duty to be set forth in instruments.
- 6 Mode of calculating ad valorem duty in certain cases.

###### *Use of Adhesive Stamps*

- 7 .....
- 8 General direction as to the cancellation of adhesive stamps.
- 9 Penalty for frauds in relation to adhesive stamps.

###### *Appropriated Stamps and Denoting Stamps*

- 10 .....
- 11 Denoting stamps.

###### *Adjudication Stamps*

- 12 Adjudication by Commissioners.
- 12A Adjudication: supplementary provisions.
- 13 Appeal against Commissioners' decision on adjudication.
- 13A Appeal to the Special Commissioners.

*Status: Point in time view as at 28/10/2002.*  
*Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891. (See end of Document for details)*

---

13B Appeal to the High Court.

*Production of Instruments in Evidence*

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

*Stamping of Instruments after Execution*

15 Stamping after execution.  
15A Late stamping: interest.  
15B Late stamping: penalties.

*Entries upon Rolls, Books, &c.*

16 Rolls, books, &c. to be open to inspection.  
17 Penalty for enrolling, &c. instrument not duly stamped.

**PART II**

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

18–19 .....  
20 .....  
21 .....  
22 .....  
23 .....  
24 .....

*Instruments of Apprenticeship*

25 Meaning of instrument of apprenticeship.  
26 .....  
27 .....  
28 .....  
29–31 .....  
32, 33 .....  
34 .....  
35–39 .....  
40 .....

*Bills of Sale*

41 Bills of sale.  
42 .....  
43 .....  
44 .....  
45–48 .....

*Charter-parties*

49 Provisions as to duty on charter-party.  
50, 51 .....  
52, 53 .....

*Status: Point in time view as at 28/10/2002.*  
**Changes to legislation:** *There are currently no known outstanding effects for the Stamp Act 1891. (See end of Document for details)*

---

*Conveyances on Sale*

- 54 Meaning of “conveyance on sale”.
- 55 How ad valorem duty to be calculated in respect of stock and securities.
- 56 How consideration consisting of periodical payments to be charged.
- 57 How conveyance in consideration of a debt, &c., to be charged.
- 58 Direction as to duty in certain cases.
- 59 Certain contracts to be chargeable as conveyances on sale.
- 60 As to sale of an annuity or right not before in existence.
- 61 Principal instrument, how to be ascertained.

*Conveyances on any Occasion except Sale or Mortgage*

- 62 What is to be deemed a conveyance on any occasion, not being a sale or mortgage.
- 63—68 .....
- 69—71 .....

*Duplicates and Counterparts*

- 72 Provision as to duplicates and counterparts.

*Exchange and Partition or Division*

- 73 As to exchange, &c.
- 74 .....

*Leases*

- 75 Agreements for not more than thirty-five years to be charged as leases.
- 76 .....
- 77 Directions as to duty in certain cases.
- 78 .....
- 79, 80 .....
- 81 .....

*Marketable Securities and Foreign and Colonial Share Certificates*

- 82 .....
- 83 Penalty on issuing, &c. foreign, &c. security not duly stamped
- 84 .....
- 85 .....
- 86—89 .....
- 90 .....

*Policies of Insurance*

- 91 .....
- 92 .....
- 93 .....
- 94—97 .....

*Policies of Insurance except Policies of Sea Insurance*

- 98 Meaning of policy of life insurance and policy of insurance against accident.
- 99 .....

*Status: Point in time view as at 28/10/2002.*  
**Changes to legislation:** *There are currently no known outstanding effects for the Stamp Act 1891. (See end of Document for details)*

---

100 .....  
101— .....  
103 .....  
104— .....  
106 .....  
107 .....

*Stock Certificates to Bearer*

108 .....  
109 Penalty for issuing stock certificate unstamped.  
110 .....

*Warrants for Goods*

111 Provisions as to warrants for goods.

**PART III**

SUPPLEMENTAL

112,113 .....

*Composition for certain Stamp Duties.*

114 .....  
115 .....  
116 .....

*Miscellaneous*

117 Conditions and agreements as to stamp duty void.  
118 .....  
119 Instruments relating to Crown property.  
120 As to instruments charged with duty of 35s.  
121 Recovery of penalties.  
122 Definitions.

*Repeal; Commencement; Short Title*

123 .....  
124 Commencement.  
125 Short title.

---

SCHEDULES

FIRST SCHEDULE —

SECOND —  
SCHEDULE

THIRD SCHEDULE —

**Status:**

Point in time view as at 28/10/2002.

**Changes to legislation:**

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