



Stamp Act 1891

1891 CHAPTER 39

PART II

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

Delivery Orders

69 Provisions as to duty on delivery order

- (1) For the purposes of this Act the expression " delivery order " means any document or writing entitling, or intended to entitle, any person therein named, or his assigns, or the holder thereof, to the delivery of any goods, wares, or merchandise of the value of forty shillings or upwards lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such document or writing being signed by or on behalf of the owner of such goods, wares, or merchandise, upon the sale or transfer of the property therein.
- (2) A delivery order is to be deemed to have been given upon a sale of, or transfer of the property in, goods, wares, or merchandise of the value of forty shillings or upwards, unless the contrary is expressly stated therein.
- (3) The duty upon a delivery order may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the instrument is made, executed, or issued.

70 Penalty for use of unstamped or untrue order

- (1) If any person—
 - (a) Untruly states, or knowingly allows to be untruly stated, in a delivery order, either that the transaction to which it relates is not a sale or transfer of property, or that the goods, wares, or merchandise to which it relates are not of the value of forty shillings ; or
 - (b) Makes, signs, or issues any delivery order chargeable with duty, but not being duly stamped ; or

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- (c) Knowingly, either himself, or by his servant or any other person, delivers, or procures, or authorises the delivery of, any goods, wares, or merchandise mentioned in any delivery order which is not duly stamped, or which contains to his knowledge any false statement with reference either to the nature of the transaction, or the value of the goods, wares, or merchandise,
he shall incur a fine of twenty pounds.
- (2) But a delivery order is not, by reason of the same being unstamped, to be deemed invalid in the hands of the person having the custody of, or delivering out, the goods, wares, or merchandise therein mentioned, unless such person is proved to have been party or privy to some fraud on the revenue in relation thereto.

71 By whom duty or delivery order to be paid

The duty upon a delivery order is, in the absence of any special stipulation, to be paid by the person to whom the order is given, and any person from whom a delivery order chargeable with duty is required may refuse to give it, unless or until the amount of the duty is paid to him.