



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART II

### REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

#### *Exchange and Partition or Division*

#### 73 As to exchange, &c.

Where <sup>F1</sup> . . . upon the partition or division of any [<sup>F2</sup>estate or interest in land], any consideration exceeding in amount or value one hundred pounds is paid or given, or agreed to be paid or given, for equality, the principal or only instrument whereby the <sup>F1</sup> . . . partition or division is effected is to be charged with the same ad valorem duty as a conveyance on sale for the consideration, and with that duty only; and where in any such case there are several instruments for completing the title of either party, the principal instrument is to be ascertained, and the other instruments are to be charged with duty in the manner herein-before provided in the case of several instruments of conveyance.

#### Textual Amendments

- F1** Words in s. 73 repealed (3.5.1994 with effect as mentioned in s. 241(6) of the repealing Act) by 1994 c. 9, s. 241(3)(6), 258, **Sch. 26 Pt. VII** Note
- F2** Words in S. 73 substituted (3.5.1994 with effect as mentioned in S. 241(6) of the amending Act) by 1994 c. 9, s. 241(4)(6)

#### Modifications etc. (not altering text)

- C1** S. 73 excluded (3.5.1994 with effect as mentioned in s. 241(6) of the amending Act) by 1994 c. 9, s. 241(3)(6)

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*Status: Point in time view as at 03/05/1994.*

*Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891, Cross Heading: Exchange and Partition or Division. (See end of Document for details)*

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**Textual Amendments**

**F3** S. 74 repealed by [Finance Act 1937 \(c. 54\)](#), [Sch. 6 Pt. II](#)

**Status:**

Point in time view as at 03/05/1994.

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Act 1891, Cross Heading: Exchange and Partition or Division.