



# Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

## PART III

### SUPPLEMENTAL

#### *Miscellaneous*

**117 Conditions and agreements as to stamp duty void.**

Every condition of sale framed with the view of precluding objection or requisition upon the ground of absence or insufficiency of stamp upon any instrument executed after the sixteenth day of May one thousand eight hundred and eighty-eight, and every contract, arrangement, or undertaking for assuming the liability on account of absence or insufficiency of stamp upon any such instrument or indemnifying against such liability, absence, or insufficiency, shall be void.

**118** .....<sup>F1</sup>

**Textual Amendments**

**F1** S. 118 repealed by [Finance Act 1989 \(c. 26, SIF 114\)](#), ss. 173(4)(9), 187(1), [Sch. 17 Pt. IX](#)

**119 Instruments relating to Crown property.**

Except where express provision to the contrary is made by this or any other Act, an instrument relating to property belonging to the Crown, or being the private property of the sovereign, is to be charged with the same duty as an instrument of the same kind relating to property belonging to a subject.

*Status: Point in time view as at 01/02/1991.*

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

## 120 As to instruments charged with duty of 35s.

Any instrument which by any Act passed before the first day of January one thousand eight hundred and seventy-one and not relating to stamp duties, is specifically charged with the duty of [<sup>F2</sup>£1·75], shall be chargeable only with the duty of [<sup>F2</sup>50p] in lieu of the said duty of [<sup>F2</sup>£1·75].

### Textual Amendments

**F2** Words substituted by virtue of [Decimal Currency Act 1969 \(c. 19\), s. 10\(1\)](#)

## 121 Recovery of penalties.

All fines imposed by this Act are to be sued for and recovered by information in the High Court in England, in the name of the Attorney General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney General for Ireland.

### Modifications etc. (not altering text)

**C1** [S. 121](#) excluded by [Post Office Act 1969 \(c. 48\), s. 117\(2\)](#)

**C2** Reference to Ireland to be construed as exclusive of Republic of Ireland: S.R. & O. 1923/405 (Rev. X, p. 298; 1923, p. 400), art. 2

**C3** [S. 121](#): functions transferred (6.5.1999) by [S.I. 1999/679, art. 2, Sch.](#)

## 122 Definitions.

(1) In this Act, unless the context otherwise requires,—

The expression “Commissioners” means Commissioners of Inland Revenue:

The expression “material” includes every sort of material upon which words or figures can be expressed:

The expression “instrument” includes every written document:

The expression “stamp” means as well a stamp impressed by means of a die as an adhesive stamp:

The expression “stamped”, with reference to instruments and material, applies as well to instruments and material impressed with stamps by means of a die as to instruments and material having adhesive stamps affixed thereto:

The expressions “executed” and “execution”, with reference to instruments not under seal, mean signed and signature:

The expression “money” includes all sums expressed in British or in any foreign or colonial currency:

The expression “stock” includes any share in any stocks or funds transferable at the Bank of England or at the Bank of Ireland, and India promissory notes, and any share in the stocks or funds of any foreign or colonial state or government, or in the capital stock or funded debt of any county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society:

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The expression “marketable security” means a security of such a description as to be capable of being sold in any stock market in the United Kingdom:

The expression “steward” of a manor includes deputy steward.

(2) In the application of this Act to Scotland expressions referring to the High Court shall be construed as referring to the Court of Session sitting as the Court of Exchequer.

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

**C4** Definition of “instrument” extended by [Companies Act 1948 \(c. 38\), s. 52\(2\)](#)

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

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