



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART III U.K.

SUPPLEMENTAL

Miscellaneous

122 Definitions. U.K.

(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 [^{F1}produced] 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 [^{F2}bearing stamps produced] 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: [^{F3}(but subject to subsection (1A) of this section)]

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 [^{F4} by the Registrar of Government Stock]^{F5}. . . , [^{F6}any strip (within the meaning of section 47 of the ^{M1}Finance Act 1942) of any such stocks or funds,]. . . 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

Changes to legislation: There are currently no known outstanding effects for the Stamp Act 1891, Section 122. (See end of Document for details)

county council, corporation, company, or society in the United Kingdom, or of any foreign or colonial corporation, company, or society:

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:

F7
...

[F8“The expression “tribunal” means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal”.]

[F9(1A) For the purposes of this Act a deed (or, in Scotland, a deed for which delivery is required) shall be treated as executed when it is delivered or, if it is delivered subject to conditions, when the conditions are fulfilled]

(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.

Textual Amendments

- F1 Word in s. 122(1) substituted (22.4.2019) by [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019 \(S.I. 2019/719\)](#), regs. 1, [3\(4\)\(a\)](#)
- F2 Words in s. 122(1) substituted (22.4.2019) by [The Stamp Duty \(Method of Denoting Duty\) Regulations 2019 \(S.I. 2019/719\)](#), regs. 1, [3\(4\)\(b\)](#)
- F3 Words in s. 122(1) added (3.5.1994 with effect as mentioned in s. 239(3) of the amending Act) by 1994 c. 9, s. [239\(1\)\(b\)\(3\)](#)
- F4 Words in s. 122(1) substituted (1.7.2004) by [The Government Stock \(Consequential and Transitional Provision\) \(No. 2\) Order 2004 \(S.I. 2004/1662\)](#), art. 1, Sch. paras. 1, [6](#) (with art. 3)
- F5 Words in s. 122(1) repealed (28.10.2002) by S.I. 2002/2521, arts. 1(2), 2(1), 10(2), [Sch. 2 Pt. I](#)
- F6 Words inserted (29.4.1996) by 1996 c. 8, s. 202, [Sch. 40 para. 1](#)
- F7 Words in s. 122(1) repealed (21.7.2008) by [Statute Law \(Repeals\) Act 2008 \(c. 12\)](#), [Sch. 1 Pt. 8](#)
- F8 Words in s. 122(1) inserted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 4](#)
- F9 S. 122(1A) inserted (3.5.1994 with effect as mentioned in s. 239(3) of the amending Act) by 1994 c. 9, s. [239\(1\)\(a\)\(3\)](#)

Modifications etc. (not altering text)

- C1 S. 122(1) excluded (8.10.1997 but with application 20.10.1997) by 1986 c. 41, s. [80A\(7\)](#) (as inserted by 1997 c. 16, s. [97\(1\)](#); S.I. 1997/2428, [art. 2\(2\)](#))
Words in s. 122(1) excluded (8.10.1997 but with application 20.10.1997) by 1986 c. 41, s. [80C\(5\)](#) (as inserted by 1997 c. 16, s. [98\(1\)](#)); S.I. 1997/2428, [art. 2\(2\)](#))
- C2 S. 122(1) excluded by 1986 c. 41, s. 80D(8) (as inserted (with effect in accordance with s. 83(2)(3) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 37 para. 2](#))
- C3 Definition of “instrument” extended by [Companies Act 1948 \(c. 38\)](#), s. [52\(2\)](#)

Marginal Citations

- M1 1942 c. 21.

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Section 122.