



Stamp Act 1891

1891 CHAPTER 39 54 and 55 Vict

PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Entries upon Rolls, Books, &c.

16 Rolls, books, &c. to be open to inspection.

Every public officer having in his custody any rolls, books, records, papers, documents, or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times permit any person thereto authorised by the Commissioners to inspect the rolls, books, records, papers, documents, and proceedings, and to take such notes and extracts as he may deem necessary, without fee or reward, and in case of refusal shall for every offence incur [^{F1}a penalty not exceeding £300].

Textual Amendments

- F1** Words in s. 16 substituted (27.7.1999 with effect in relation to penalties in respect of things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 114, **Sch. 17 Pt. I para. 3(4)**

Modifications etc. (not altering text)

- C1** S. 16 extended by **Finance Act 1975 (c. 7), Sch. 4 para. 42(2)**
C2 S. 16 extended by **Capital Transfer Tax Act 1984 (c. 51, SIF 65), s. 259**

Changes to legislation:

There are currently no known outstanding effects for the Stamp Act 1891, Section 16.