



Stamp Act 1891

1891 CHAPTER 39

PART I

REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

Charge of Duty upon Instruments

4 Instruments to be separately charged with duty in certain cases

Except where express provision to the contrary is made by this or any other Act,—

- (a) An instrument containing or relating to several distinct matters is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the matters;
- (b) An instrument made for any consideration in respect whereof it is chargeable with ad valorem duty, and also for any further or other valuable consideration or considerations, is to be separately and distinctly charged, as if it were a separate instrument, with duty in respect of each of the considerations.