



# Stamp Duties Management Act 1891

1891 CHAPTER 38 54 and 55 Vict

*[<sup>F1</sup> Allowance for lost or spoiled instruments]*

## Textual Amendments

**F1** S. 12A and crossheading immediately preceding it inserted (29.4.1996 with effect as mentioned in Sch. 39 Pt. III para. 10(4) of the amending Act) by 1996 c. 8, s. 201, Sch. 39 Pt. III para. 10(3)(4)

## 12A [<sup>F2</sup> Lost or spoiled instruments.]

- (1) This section applies where the Commissioners are satisfied that:
- (a) an instrument which was executed and duly stamped (“the original instrument”) has been accidentally lost or spoiled; and
  - (b) in place of the original instrument, another instrument made between the same persons and for the same purpose (“the replacement instrument”) has been executed; and
  - (c) an application for relief under this section is made to the Commissioners; and either
  - (d) where the original instrument has been lost, the applicant undertakes to deliver it up to the Commissioners to be cancelled if it is subsequently found; or
  - (e) where the original instrument has been spoiled:
    - (i) the application is made within two years after the date of the original instrument, or if it is not dated, within two years after the time when it was executed, or within such further time as the Commissioners may allow; and
    - (ii) no legal proceeding has been commenced in which the original instrument has been or could or would have been given or offered in evidence; and
    - (iii) the original instrument is delivered up to the Commissioners to be cancelled.
- (2) Where this section applies:

*Changes to legislation: There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Cross Heading: Allowance for lost or spoiled instruments. (See end of Document for details)*

- (a) the replacement instrument shall not be chargeable with any duty, but shall be stamped with the duty with which it would otherwise have been chargeable in accordance with the law in force at the time when it was executed, and shall be deemed for all purposes to be duly stamped; and
  - (b) if any duty, interest, [<sup>F3</sup>or penalty] was paid in respect of the replacement instrument before the application was made, the Commissioners shall pay to such person as they consider appropriate an amount equal to the duty, interest, [<sup>F3</sup>or penalty] so paid.
- (3) For the purposes of this section the Commissioners may require the applicant to produce such evidence by statutory declaration or otherwise as they think fit.

#### Textual Amendments

- F2** S. 12A and the crossheading immediately preceding it inserted (29.4.1996 with effect as mentioned in Sch. 39 Pt. III para. 10(4) of the amending Act) by 1998 c. 8, s. 201, **Sch. 39 Pt. III para. 10(3)(4)**
- F3** Words in s. 12A 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(1)(2), **Sch. 17 Pt. I para. 2**

#### [<sup>F5</sup>13] [<sup>F4</sup>Offences in relation to dies and stamps.]

[<sup>F5</sup>(1)] [<sup>F6</sup>A person commits an offence who] does, or causes or procures to be done, or knowingly aids, abets, or assists in doing, any of the acts following; that is to say,

- [<sup>F7</sup>(1) Forges a die or stamp;
- (2) Prints or makes an impression upon any material with a forged die;]
- (3) Fraudulently [<sup>F8</sup>produces a stamp by means of] a genuine die;
- (4) Fraudulently cuts, tears, or in any way removes from any material any stamp, with intent that any use should be made of such stamp or of any part thereof;
- (5) Fraudulently mutilates any stamp, with intent that any use should be made of any part of such stamp;
- (6) Fraudulently fixes or places upon any material or upon any stamp, any stamp or part of a stamp which, whether fraudulently or not, has been cut, torn, or in any way removed from any other material, or out of or from any other stamp;
- (7) Fraudulently erases or otherwise either really or apparently removes from any stamped material any name, sum, date, or other matter or thing whatsoever thereon written, with the intent that any use should be made of the stamp upon such material;
- (8) Knowingly sells or exposes for sale or utters or uses [<sup>F9</sup>any forged stamp, or] any stamp which has been fraudulently [<sup>F10</sup>produced by means of] a genuine die;
- (9) Knowingly, and without lawful excuse (the proof whereof shall lie on the person accused) has in his possession [<sup>F9</sup>any forged die or stamp or] any stamp which has been fraudulently [<sup>F11</sup>produced by means of] a genuine die, or any stamp or part of a stamp which has been fraudulently cut, torn, or otherwise removed from any material, or any stamp which has been fraudulently mutilated, or any stamped material out of which any name, sum, date, or other matter or thing has been fraudulently erased or otherwise either really or apparently removed,

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- [<sup>F13</sup>(2) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum, or both;
  - (b) on conviction on indictment, to imprisonment for a term not exceeding ten years or a fine, or both.]

#### Textual Amendments

- F4** S. 13: sidenote substituted (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 115, **Sch. 18 Pt. II para. 5(2)(6)**
- F5** S. 13(1): s. 13 renumbered as s. 13(1) (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 115, **Sch. 18 Pt. II para. 5(3)(6)**
- F6** Words in s. 13(1) substituted (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 115, **Sch. 18 Pt. II para. 5(3)(6)**
- F7** S. 13(1)(2) repealed (E.W.) by **Forgery Act 1913 (c. 27), Sch. Pt. I**
- F8** Words in s. 13(3) substituted (22.4.2019) by **The Stamp Duty (Method of Denoting Duty) Regulations 2019 (S.I. 2019/719), regs. 1, 2(2)(a)**
- F9** Words repealed (E.W.) by **Forgery Act 1913 (c. 27), Sch. Pt. I**
- F10** Words in s. 13(8) substituted (22.4.2019) by **The Stamp Duty (Method of Denoting Duty) Regulations 2019 (S.I. 2019/719), regs. 1, 2(2)(b)**
- F11** Words in s. 13(9) substituted (22.4.2019) by **The Stamp Duty (Method of Denoting Duty) Regulations 2019 (S.I. 2019/719), regs. 1, 2(2)(b)**
- F12** Words in s. 13 repealed (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, ss. 115, 139, **Sch. 18 Pt. II para. 5(4)(6), Sch. 20 Pt. V(3)** Note
- F13** S. 13(2) inserted (27.7.1999 with effect in relation to things done or omitted on or after 1.10.1999) by 1999 c. 16, s. 115, **Sch. 18 Pt. II para. 5(5)(6)**

#### <sup>X1</sup>14 Making paper in imitation of paper used for stamp duties.

Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused)—

- (a) makes or causes or procures to be made, or aids or assists in making, or knowingly has in his custody or possession, any paper in the substance of which shall appear any words, letters, figures, marks, lines, threads, or other devices peculiar to and appearing in the substance of any paper provided or used by or under the direction of the Commissioners for receiving the impression of any die, or any part of such words, letters, figures, marks, lines, threads, or other devices, and intended to imitate or pass for the same; or
- (b) causes or assists in causing any such words, letters, figures, marks, lines, threads, or devices as aforesaid, or any part of such words, letters, figures, marks, lines, threads, or other devices and intended to imitate or pass for the same, to appear in the substance of any paper whatever,

shall be guilty of felony, and shall on conviction be liable to be kept in penal servitude for any term not exceeding seven years, or to be imprisoned . . . . .<sup>F14</sup> for any term not exceeding two years.

#### Editorial Information

- X1** S. 14 extended by **Revenue Act 1898 (c. 46), s. 12**; repealed (E.W.) by **Forgery Act 1913 (c. 27), Sch.**

*Changes to legislation: There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Cross Heading: Allowance for lost or spoiled instruments. (See end of Document for details)*

**Textual Amendments**

**F14** Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\), s. 1\(2\)](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\), s. 221\(2\)](#)

**X2<sup>15</sup> Possession of paper, plates, or dies used for stamp duties.**

Every person who without lawful authority or excuse (the proof whereof shall lie on the person accused) purchases or receives or knowingly has in his custody or possession—

- (a) any paper manufactured and provided by or under the direction of the Commissioners, for the purpose of being used for receiving the impression of any die before such paper shall have been duly stamped and issued for public use; or
- (b) any plate, die, dandy-roller, mould, or other implement peculiarly used in the manufacture of any such paper,

shall be guilty of a misdemeanour, and shall on conviction be liable to be imprisoned . . . . . <sup>F15</sup> for any term not exceeding two years.

**Editorial Information**

**X2** [S. 15](#) extended by [Revenue Act 1898 \(c. 46\), s. 12](#); repealed (E.W.) by [Forgery Act 1913 \(c. 27\), Sch.](#)

**Textual Amendments**

**F15** Words omitted by virtue of (E.W.) [Criminal Justice Act 1948 \(c. 58\), s. 1\(2\)](#) and (S.) [Criminal Procedure \(Scotland\) Act 1975 \(c. 21\), s. 221\(2\)](#)

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

**C1** [S. 16](#) extended by [Revenue Act 1898 \(c. 46\), s. 12](#); amended by [Post Office Act 1969 \(c. 48\), s. 118\(2\)](#)

**16 Proceedings for detection of forged dies, &c.**

On information given before a justice upon oath that there is just cause to suspect any person of being guilty of any of the offences aforesaid, such justice may, by a warrant under his hand, cause every house, room, shop, building, or place belonging to or occupied by the suspected person, or where he is suspected of being or having been in any way engaged or concerned in the commission of any such offence, or of secreting any machinery, implements, or utensils applicable to the commission of any such offence, to be searched, and if upon such search any of the said several matters and things are found, the same may be seized and carried away, and shall afterwards be delivered over to the Commissioners.

**F16<sup>17</sup> .....**

**Textual Amendments**

**F16** [S. 17](#) repealed (1.10.1999) by [1999 c. 16, ss. 115, 139, Sch. 18 Pt. II para. 6\(1\)\(2\), Sch. 20 Pt. V\(4\)](#)  
Note

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**Changes to legislation:** There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Cross Heading: Allowance for lost or spoiled instruments. (See end of Document for details)

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F17 **18** .....

**Textual Amendments**

**F17** S. 18 repealed (1.10.1999) by 1999 c. 16, ss. 115, 139, Sch. 18 Pt. II para. 6(1)(2), **Sch. 20 Pt. V(4)**  
Note

F18 **19** .....

**Textual Amendments**

**F18** S. 19 repealed (1.10.1999) by 1999 c. 16, ss. 115, 139, Sch. 18 Pt. II para. 6(1)(2), **Sch. 20 Pt. V(4)**  
Note

F19 **20** .....

**Textual Amendments**

**F19** S. 20 repealed (1.10.1999) by 1999 c. 16, ss. 115, 139, Sch. 18 Pt. II para. 6(1)(2), **Sch. 20 Pt. V(4)**  
Note

**21 Penalty for frauds in relation to duties.**

Any person who practises or is concerned in any fraudulent act, contrivance, or device, not specially provided for by law, with intent to defraud Her Majesty of any duty shall incur [<sup>F20</sup> a penalty not exceeding £3,000].

**Textual Amendments**

**F20** Words in s. 21 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(1)(2), **Sch. 17 Pt. I para. 2**

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

**C2** Ss. 18(4), 21 modified by virtue of (E.W.) Criminal Law Act 1977 (c.45, SIF 39:1), **s. 31** and Criminal Justice Act 1982 (c.48, SIF 39:1), **s. 46** and (S.) Criminal Procedure (Scotland) Act 1975 (c.21, SIF 39:1), **ss. 289C, 289G** and (N.I.) S.I. 1984/703 (N.I. 3), **arts. 5, 6**

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