



# Stamp Duties Management Act 1891

1891 CHAPTER 38 54 and 55 Vict

*Mode of recovering Money received for Duty*

## 2 Moneys received for duty and not appropriated to be recoverable in High Court. **U.K.**

(1) Every person who, having received any sum of money as or for any duty, or any fee collected by means of a stamp, does not apply the money to the due payment of the duty or fee, and improperly withholds or detains the same, shall be accountable for the amount of the duty or fee, and the same shall be a debt from him to Her Majesty, and recoverable as such accordingly.

<sup>F1</sup>(2) .....

<sup>F2</sup>(3) .....

### Textual Amendments

**F1** S. 2(2) repealed (1.10.1999) by 1999 c. 16, ss. 115, 139, Sch. 18 Pt.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

**F2** S. 2(3) repealed (1.10.1999) by 1999 c. 16, ss. 115, 139, Sch. 18 Pt.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

**Changes to legislation:**

There are currently no known outstanding effects for the Stamp Duties Management Act 1891, Section 2.