



# Stamp Act 1891

## CHAPTER 39

### STAMP ACT 1891

#### PART I

##### REGULATIONS APPLICABLE TO INSTRUMENTS GENERALLY

###### *Charge of Duty upon Instruments*

- 1 Charge of duties in schedule
- 2 All duties to be paid according to regulations of Act
- 3 How instruments are to be written and stamped
- 4 Instruments to be separately charged with duty in certain cases
- 5 Facts and circumstances affecting duty to be set forth in instruments
- 6 Mode of calculating ad valorem duty in certain cases

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- 7 Certain adhesive stamps to be applicable to instruments and postal purposes
- 8 General direction as to the cancellation of adhesive stamps
- 9 Penalty for frauds in relation to adhesive stamps

###### *Appropriated Stamps and Denoting Stamps*

- 10 Appropriated stamps
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###### *Adjudication Stamps*

- 12 Assessment of duty by Commissioners
- 13 Persons dissatisfied may appeal

*Status: This is the original version (as it was originally enacted).*

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- 14 Terms upon which instruments not duly stamped may be received in evidence

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- 15 Penalty upon stamping instruments after execution

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- 16 Rolls, books, &c, are to be open to inspection  
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**PART II**

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- 18 Mode of denoting duty  
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*Admissions to the Degree of a Barrister-at-Law in Ireland,  
and of Students to the Society of King's Inns, in Dublin*

- 20 Distinct accounts to be kept of certain sums payable to King's Inns, Dublin  
21 Admission of member of Inn of Court as student of King's Inns

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- 22 Duty may be denoted by adhesive stamp  
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- 24 Appraisements to be written out

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- 25 Meaning of instrument of apprenticeship

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- 26 Articles in Scotland not to be charged with more than one duty of 60l  
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28 Distinct account to be kept of 14l payable to King's Inns

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30 Bank notes may be issued  
31 Penalties, for issuing or receiving an unstamped bank note  
32 Meaning of "bill of exchange"  
33 Meaning of "promissory note"  
34 Provisions for use of adhesive stamps on bills and notes  
35 Provisions as to stamping foreign bills and notes

- 36 As to bills and notes purporting to be drawn abroad
- 37 Terms upon which bills and notes may be stamped after execution
- 38 Penalty for issuing, &c., any unstamped bill or note
- 39 One bill only of a set need be stamped

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- 40 Bills of lading

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- 41 Bills of sale

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- 42 Bonds not to include goods, &c, belonging to more than one person

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- 43 Penalty for practising without certificate, or making false statement on application for certificate
- 44 Penalty on unqualified persons preparing instruments
- 45 One certificate only required
- 46 Solicitors certificates in England and Ireland
- 47 Other certificates
- 48 Date and duration of certain certificates

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- 49 Provisions as to duty on charter-party
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- 52 Provisions as to contract notes
- 53 Penalty for not making a stamped note

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- 55 How ad valorem duty to be calculated in respect of stock and securities
- 56 How consideration consisting of periodical payments to be charged
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- 58 Direction as to duty in certain cases
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- 60 As to sale of an annuity or right not before in existence
- 61 Principal instrument, how to be ascertained

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- 62 What is to be deemed a conveyance on any occasion, not being a sale or mortgage

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- 63 Stamping of certain copies and extracts after attestation

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*Certified Copies and Extracts from Registers of Births, &c*

- 64 Duty may be denoted by adhesive stamp

*Copyhold and Customary Estates*

- 65 Provisions as to payment of duty  
66 Facts affecting duty to be stated in a note  
67 Steward to make out duly stamped copies  
68 Steward may refuse to proceed except on payment of his fees and duty

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- 69 Provisions as to duty on delivery order  
70 Penalty for use of unstamped or untrue order  
71 By whom duty or delivery order to be paid

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- 72 Provision as to duplicates and counterparts

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- 73 As to exchange, &c

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- 74 Duty to be charged in respect of highest rank

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- 75 Agreements for not more than thirty-five years to be charged as leases  
76 Leases how to be charged in respect of produce, &c  
77 Directions as to duty in certain cases  
78 Duty in certain cases may be denoted by adhesive stamp

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- 79 Provisions as to letters of allotment, &c Letters or Powers of Attorney and Voting Papers

*Letters or Powers of Attorney and Voting Papers*

- 80 Provisions as to proxies and voting papers  
81 Power relating to Government stocks, how to be charged

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- 82 Meaning of marketable securities for charge of duty and foreign and colonial share certificates  
83 Penalty on issuing, &c. foreign, &c. security not duly stamped  
84 Foreign or colonial securities may be stamped without penalty  
85 Annual duties to be denoted by adhesive stamps

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- 86 Meaning of "mortgage"  
87 Direction as to duty in certain cases

- 88 Security for future advances, how to be charged
- 89 Exemption from stamp duty in favour of benefit building societies restricted

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- 91 Meaning of policy of insurance

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- 92 Meaning of policy of sea insurance
- 93 Contract to be in writing
- 94 Policy for voyage and time chargeable with two duties
- 95 No policy valid unless duly stamped
- 96 Legal alterations in policies may be made under certain restrictions
- 97 Penalty on assuring unless-policy duly stamped

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- 98 Meaning of policy of life insurance and policy of insurance against accident
- 99 Duty on certain policies may be denoted by adhesive stamp
- 100 Penalty for not making out policy, or making, &c. any policy not duly stamped

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- 101 Provisions as to duty upon receipts
- 102 Terms upon which receipts may be stamped after execution
- 103 Penalty for offences in reference to receipts

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- 104 As to settlement of policy or security
- 105 Settlements when not to be charged as securities
- 106 Where several instruments one only to be charged with ad valorem duty

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- 107 Penalty for issuing share warrant not duly stamped

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- 108 Meaning of stock certificate to bearer
- 109 Penalty for issuing stock certificate unstamped

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- 111 Provisions as to warrants for goods

**PART III**

## SUPPLEMENTAL

*Duty on Capital of Companies*

- 112 Charge of duty on capital of limited liability companies
- 113 Charge of duty on capital of companies with limited liability otherwise than under the Companies Acts

*Composition for certain Stamp Duties*

- 114 Composition for stamp duty on transfers of Canadian and colonial stock
- 115 Composition for stamp duty by county councils, &c
- 116 Composition for stamp duty on policies of insurance against accident

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- 117 Conditions and agreements as to stamp duty void
- 118 Assignment of policy of life assurance to be stamped before payment of money assured
- 119 Instruments relating to Crown property
- 120 As to instruments charged with duty of 35s
- 121 Recovery of penalties
- 122 Definitions

*Repeal; Commencement; Short Title*

- 123 Repeal
- 124 Commencement
- 125 Short title

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**SCHEDULES.**
**FIRST SCHEDULE — Stamp Duties on Instruments****SECOND — Rules as to Composition for Stamp Duties  
SCHEDULE***First Part*

- 1 Every account shall be made in such form and shall...
- 2 Every account shall be a full and true account of...
- 3 In the case of any company or corporation formed within...
- 4 In the case of any colonial or foreign company or...
- 5 Where the first account shall be delivered at any time...
- 6 Accounts shall be delivered to the Commissioners on or within...
- 7 The duty shall be paid upon the delivery of the...

*Second Part*

- 1 Every account shall be made in such form and shall...
- 2 Every account shall be a full and true account of...
- 3 Accounts shall be delivered to the Commissioners within twenty days...
- 4 The duty shall be paid upon the delivery of the...

### THIRD SCHEDULE — Enactments Repealed