HMRC - STSM022050 - Stamp Duty: A “Particular Stamp”

There are two different adjudication stamps currently in use. They are both circular stamps and are impressed on appropriate documents in vermillion ink using the same process as that used for the impression of duty stamps.

The first is used when no Stamp Duty is payable on a document and is known as the “exempt” or “adjudged not chargeable” stamp and includes the text “Adjudged not chargeable with any duty”.

The second is used when ad valorem Stamp Duty is payable on a document and is impressed in addition to the duty stamps. It includes the text “Adjudged duly stamped”.

Once either of these stamps has been impressed the Stamp Duty status of a document is established with certainty. Rarely, it may be found that an adjudication stamp has been given on the basis of inaccurate, incorrect or incomplete information. Adjudication, once completed, can only be reopened following a request from the original applicant or by order of a court. As this will involve the block out of the adjudication stamp it will need to be authorised by an officer of at least Grade 7 status. Under no circumstances can HMRC initiate the reopening of adjudication.

Previous page

Next page