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NENQ 4/99/ADB

7 January 1999

Dear [REDACTED]

Patent Office Form 21/77 and Stamp Duty

Thank you for your letter of 24 December 1998 with the draft notice enclosed. I note all that you have said.

I am sure you will be aware that while the preliminary responsibility for determining whether or not stamp duty is payable on a transaction lies with the parties and their representatives, as mentioned in the penultimate paragraph of the notice, there is also in fact a statutory responsibility upon the Chief Executive of the Patent Office not to record an instrument which is not duly stamped. That obligation is to be found in Section 17 of the Stamp Act 1891.

I presume this was considered when the policy decision to accept the statement on the form 21/77 without enquiry was being considered.

Yours sincerely

[REDACTED]
[REDACTED]