
Status: Point in time view as at 27/07/1999.

Changes to legislation: Finance Act 1999, Cross Heading: Supplementary provisions is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 17

STAMP DUTY: PENALTIES OTHER THAN ON LATE STAMPING

PART II

DETERMINATION OF PENALTY AND APPEALS

Supplementary provisions

- 14 (1) The Commissioners may in their discretion mitigate any penalty, or stay or compound any proceedings for the recovery of a penalty.
- (2) They may also, after judgment, further mitigate or entirely remit the penalty.
- 15 A penalty may be determined under paragraph 10, or proceedings for a penalty brought under paragraph 13, at any time within six years after the date on which the penalty was incurred.

Status:

Point in time view as at 27/07/1999.

Changes to legislation:

Finance Act 1999, Cross Heading: Supplementary provisions is up to date with all changes known to be in force on or before 12 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.