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**Changes to legislation:** Finance Act 1999, Part III is up to date with all changes known to be in force on or before 18 September 2023. 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) View outstanding changes

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## SCHEDULES

### SCHEDULE 17

#### STAMP DUTY: PENALTIES OTHER THAN ON LATE STAMPING

#### PART III

##### POWER TO APPLY PROVISIONS AS TO COLLECTION AND RECOVERY ETC

- 16 (1) The Treasury may make regulations applying in relation to penalties to which Part II of this Schedule applies such provisions of the <sup>M1</sup>Taxes Management Act 1970 as they think fit.
- (2) The regulations may apply the provisions of that Act with such modifications as the Treasury think fit.
- (3) Regulations under this paragraph shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.

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**Marginal Citations**

**M1** 1970 c.9.

- 17 Without prejudice to the generality of the power conferred by paragraph 16, regulations under that paragraph may apply—
- (a) any of the provisions of Part VI of the Taxes <sup>M2</sup>Management Act 1970 (collection and recovery), and
- (b) such of the provisions of Part XI of that Act (miscellaneous and supplemental provisions) as appear to the Treasury to be appropriate.

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**Marginal Citations**

**M2** 1970 c.9.

- 18 Sections 21, 22 and 35 of the <sup>M3</sup>Inland Revenue Regulation Act 1890 (proceedings for fines, etc.) do not apply in relation to penalties to which Part II of this Schedule applies.

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**Marginal Citations**

**M3** 1890 c.21.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.  
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)