
Changes to legislation: Finance Act 1999, Cross Heading: Payment by cheque is up to date with all changes known to be in force on or before 24 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](#)

SCHEDULES

SCHEDULE 18

STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

PART I

MINOR AMENDMENTS

Payment by cheque

- 2 (1) Where—
- (a) any payment to the Commissioners is made by cheque, and
 - (b) the cheque is paid on its first presentation to the banker on whom it is drawn, the payment is treated as made on the day on which the cheque was first received by the Commissioners.
- (2) Sub-paragraph (1) applies where the cheque was first received by the Commissioners on or after 1st October 1999.

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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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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