

SCHEDULES

SCHEDULE 18

STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

PART I

MINOR AMENDMENTS

Introduction

- 1 The provisions of this Part of this Schedule have effect for the purposes of the enactments relating to stamp duty.

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.

Evidence in cases of fraudulent conduct, etc.

- 3 (1) Statements made or documents produced by or on behalf of a person are not inadmissible in any such proceedings as are mentioned in sub-paragraph (2) by reason only that it has been drawn to that person's attention—
- (a) that pecuniary settlements may be accepted instead of a penalty being determined, or proceedings being instituted, or
 - (b) that, though no undertaking can be given as to whether or not the Commissioners will accept such a settlement in the case of any particular person, it is the practice of the Commissioners to be influenced by the fact that a person has made a full confession of any fraudulent conduct to which he had been a party and has given full facilities for investigation,
- and that he was or may have been induced thereby to make the statements or produce the documents.
- (2) The proceedings mentioned in sub-paragraph (1) are—
- (a) any criminal proceedings against the person in question for any form of fraudulent conduct in connection with or in relation to stamp duty, and
 - (b) any proceedings against that person for the recovery of any stamp duty or interest on unpaid stamp duty due from him, and

Status: This is the original version (as it was originally enacted).

- (c) any proceedings for a penalty, or on appeal against the determination of a penalty, in connection with or in relation to stamp duty.

References to duration of lease

- 4 In relation to Scotland, the expression “term”, where referring to the duration of a lease, means “period”.