



Finance Act 1999

1999 CHAPTER 16

PART VI

STAMP DUTY AND STAMP DUTY RESERVE TAX

Stamp duty

114 Penalties other than on late stamping.

- (1) The provisions of Schedule 17 to this Act (stamp duty: penalties other than on late stamping) have effect.
- (2) The provisions of that Schedule have effect in relation to penalties in respect of things done or omitted on or after 1st October 1999.

Changes to legislation:

Finance Act 1999, Section 114 is up to date with all changes known to be in force on or before 17 January 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.

[View outstanding changes](#)

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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