

---

**Changes to legislation:** Finance Act 1999, Paragraph 26 is up to date with all changes known to be in force on or before 14 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) View outstanding changes

---

## SCHEDULES

### SCHEDULE 15

#### STAMP DUTY: BEARER INSTRUMENTS

---

##### Modifications etc. (not altering text)

- C1** Sch. 15 modified (27.7.1999 with effect as mentioned in s. 113(4) of 1999 c. 16) by 1988 c. 39, s. 143(4) (a) (as inserted (27.7.1999 with effect as mentioned in s. 113(4) of the amending Act) by 1999 c. 16, s. 113(3), Sch. 16 para. 11)

### PART III

#### SUPPLEMENTARY PROVISIONS

##### *Penalty for false statement*

- 26 An instrument in respect of which duty is chargeable under paragraph 2 of this Schedule which—
- (a) has been stamped *ad valorem*,<sup>F1</sup>...
- <sup>F1</sup>(b) ..... shall be treated as duly stamped for all purposes other than paragraph 25.

---

##### Textual Amendments

- F1** Sch. 15 para. 26(b) and word omitted (with effect in accordance with s. 99(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), Sch. 32 para. 11(5)

**Changes to legislation:**

Finance Act 1999, Paragraph 26 is up to date with all changes known to be in force on or before 14 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.

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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