SCHEDULE 17 – Stamp duty: penalties other than on late stamping

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Changes to legislation: Finance Act 1999, Cross Heading: Stamp Duties Management Act 1891 (c.38) is up to date with all changes known to be in force on or before 05 November 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 17

STAMP DUTY: PENALTIES OTHER THAN ON LATE STAMPING

PART I

AMENDMENTS OF PENALTIES

Stamp Duties Management Act 1891 (c.38)

- 2 (1) The Stamp Duties Management Act 1891 is amended as follows.
 - (2) In section 12A (lost or spoiled instruments), in subsection (2)(b) for ", fine or penalty" (twice) substitute " or penalty ".
 - (3) In section 21 (penalty for frauds in relation to duties), for "a fine of fifty pounds" substitute "a penalty not exceeding £3,000".

Changes to legislation:

Finance Act 1999, Cross Heading: Stamp Duties Management Act 1891 (c.38) is up to date with all changes known to be in force on or before 05 November 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.

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Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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