

Status: Point in time view as at 01/10/1999.

Changes to legislation: Finance Act 1999, SCHEDULE 18 is up to date with all changes known to be in force on or before 01 June 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)

SCHEDULES

SCHEDULE 18 U.K.

Section 115.

STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

PART I U.K.

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

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- (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”.

PART II U.K.

OBSOLETE PROVISIONS

- 5 (1) Section 13 of the ^{M1}Stamp Duties Management Act 1891 (certain offences in relation to dies and stamps provided by the Commissioners to be felonies) is amended as follows.
- (2) For the sidenote substitute “Offences in relation to dies and stamps.”.
- (3) Make the existing provision subsection (1) and at the beginning, for “Every person who” substitute “A person commits an offence who ”.
- (4) Omit the words from “shall be guilty of felony” to the end.
- (5) After subsection (1) insert—
- “(2) A person guilty of an offence under this section is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding six months or a fine not exceeding the statutory maximum, or both;
- (b) on conviction on indictment, to imprisonment for a term not exceeding ten years or a fine, or both.”.
- (6) This paragraph has effect in relation to things done or omitted on or after 1st October 1999.

Marginal Citations

M1 [1891 c.38.](#)

- 6 (1) The following provisions of the Stamp Duties Management Act 1891 shall cease to have effect—
- in section 2 (recovery of money received for duty), subsections (2) and (3);
- section 3 (power to grant licences to deal in stamps);
- section 4 (penalty for unauthorised dealing in stamps etc.);
- section 5 (provisions as to determination of a licence);
- section 6 (penalty for hawking stamps);
- section 8 (discount on sale of stamps);
- section 9(2) and (3) (cases in which allowance may be made for spoiled adhesive stamps);
- in section 11 (how allowance to be made), the words from “deducting therefrom” to the end;
- section 12 (repurchase of stamps by Commissioners);

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section 17 (proceedings for detection of stamps stolen or fraudulently obtained);

section 18 (licensed person in possession of forged stamps to be presumed guilty);

section 19 (mode of proceeding when stamps are seized);

section 20 (defacement of adhesive stamps);

section 25 (mode of granting licences).

(2) This paragraph comes into force on 1st October 1999.

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