
STATUTORY INSTRUMENTS

1999 No. 2537

TAXES

**The Stamp Duty (Collection and
Recovery of Penalties) Regulations 1999**

<i>Made</i>	- - - -	<i>9th September 1999</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th September 1999</i>
<i>Coming into force</i>	- -	<i>1st October 1999</i>

The Treasury, in exercise of the powers conferred on them by paragraphs 16 and 17 of Schedule 17 to the Finance Act 1999(1), hereby make the following Regulations:

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Stamp Duty (Collection and Recovery of Penalties) Regulations 1999 and shall come into force on 1st October 1999.

(2) These Regulations have effect in relation to penalties in respect of things done or omitted on or after 1st October 1999.

Interpretation

2. In these Regulations—

“the enactments relating to stamp duty” means the Stamp Act 1981(2) and any enactment amending, or which is to be construed as one with, that Act(3);

“the Management Act” means the Taxes Management Act 1970(4);

“stamp duty penalty” means a penalty under the enactments relating to stamp duty, other than a penalty under section 15B of the Stamp Act 1891(5).

(1) 1999 c. 16.

(2) 1891 c. 39.

(3) Relevant amendments were made to those enactments, and to the Stamp Act 1891, by paragraphs 2 to 8 of Schedule 17 to the Finance Act 1999.

(4) 1970 c. 9.

(5) Sections 15, 15A and 15B were substituted for section 15 by section 109(1) of the Finance Act 1999.

The Management Act: provisions to apply

3.—(1) The provisions of the Management Act specified in the first column of the Table in Part I of the Schedule to these Regulations shall apply in relation to stamp duty penalties as they apply in relation to taxes within the meaning of that Act subject to any modification specified in the second column of that Table.

(2) Any expression which is used in a provision of the Management Act as applied by this regulation, and to which a meaning is not given by that Act as so applied, shall in that provision have the same meaning as in the enactments relating to stamp duty or these Regulations.

(3) The provisions of the Management Act which are applied subject to modifications by this regulation are restated (as modified where appropriate) in Part II of the Schedule to these Regulations.

9th September 1999

Gordon Brown
Jim Dowd
Two of the Lords Commissioners of Her
Majesty's Treasury

SCHEDULE

Regulation 3

PART I

TABLE

<i>Provisions applied</i>	<i>Modifications</i>
Section 60(1)	For the words “the tax” in the first place where they occur substitute “a stamp duty penalty”; and omit the
(2)	For the word “tax” substitute “penalty”.
61	—(6)
63	For the side-note to the section substitute “Recovery of stamp duty penalties in Scotland”.
(1)	Omit the words “Subject to subsection (3) below,”; for the word “tax” in the first place where it occurs substitute “stamp duty penalty”; and in paragraph (a) for the word “tax” substitute “penalty”.
(2)	—
63A	—(7)
65(1)	For the words “income tax, capital gains tax or corporation tax” substitute “a stamp duty penalty”.
(2)	For the word “tax” substitute “stamp duty penalties”; and for the words “under one assessment” substitute “in respect of the same act or omission”.
(3)	—
(4)	—
(5)	—(8)
66(1)	For the word “Tax” substitute “A stamp duty penalty”; and omit the words “under any assessment”.
(2)	—
(3)	—

(6) Section 61 was amended by section 152 of, and Part VIII of Schedule 17 to, the Finance Act 1989 (c. 26).

(7) Sections 63 and 63A were substituted for section 63 by paragraph 2 of Schedule 4 to the Debtors (Scotland) Act 1987 (c. 18).

(8) Section 65 was amended by section 57(1) of the Finance Act 1984 (c. 43), paragraph 19 of Schedule 19 to the Finance Act 1994 (c. 9), and paragraph 30 of Schedule 19 to the Finance Act 1998 (c. 36).

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<i>Provisions applied</i>	<i>Modifications</i>
(4)	— (9)
67(1)	For the word “tax” substitute “a stamp duty penalty”; and omit the words “under any assessment”.
(1A)	—
(2)	— (10)
68(1)	For the word “tax” in the first place where it occurs substitute “stamp duty penalty”; and for the word “tax” in the second place where it occurs substitute “penalty”.
(2)	—
69	For the side-note to the section substitute “Interest on stamp duty penalties”. For the words from “A penalty” to “as if it were interest so charged” substitute “Interest charged under section 103A of this Act on a stamp duty penalty”; and for the words from “as if it were tax” in the first place where they occur to the end substitute “as if it were a stamp duty penalty due and payable in respect of the same act or omission as that to which the stamp duty penalty on which the interest is charged relates”. (11)
70(2)	In paragraph (a) before the word “penalty” insert “stamp duty”; and omit the words from “under Part II, VA or X” to “under Part IX of this Act”; in paragraph (b) omit the words “, surcharge or interest”. (12)
103A	For the side-note to the section substitute “Interest on stamp duty penalties”. For the words from “penalty” to “Finance Act 1998,” substitute “stamp duty penalty”; and after the words “Finance Act 1989” insert “for the purpose of section 15A of the Stamp Act 1891”. (13)
107A	For the side-note to the section substitute “Trustees”.

(9) Section 66 was amended by section 57(2) of the Finance Act 1984, Part II of Schedule I to the County Courts (Northern Ireland) Order 1980 (S.I.1980/397 (N.I. 3)), and Part I of the Schedule to the High Court and County Courts Jurisdiction Order 1991 (S.I. 1991/724(L.5)).

(10) Section 67(1) was amended by section 58 of, and Part III of Schedule 15 to, the Finance Act 1976 (c. 40) and section 67(1A) was inserted by section 156 of the Finance Act 1995 (c. 4).

(11) Section 69 was amended by section 86(1) of the Finance (No. 2) Act 1987 (c. 51), paragraph 20 of Schedule 19 to the Finance Act 1994, and paragraph 3(2) of Schedule 4, and paragraph 31 of Schedule 19, to the Finance Act 1998.

(12) Section 70(2) was amended by paragraph 21(1) of Schedule 19 to the Finance Act 1994.

(13) Section 103A was inserted by paragraph 33 of Schedule 19 to the Finance Act 1994, and was amended by section 115(8) of the Finance Act 1995, and paragraph 40 of Schedule 19 to the Finance Act 1998.

<i>Provisions applied</i>	<i>Modifications</i>
(2)	Omit the word “relevant”; for the words from “liable” to “section 86 of this Act” substitute “liable to a stamp duty penalty, or to interest under section 103A of this Act on such a penalty,”; and for the words “, interest, payment or surcharge” substitute “or interest”.
(3)	Omit “(a) or (c)”; for the words “a relevant trustee” substitute “a trustee”; and for the words from “the relevant time” to the end substitute “the time when the act or omission which caused the penalty to become payable occurred”. (14)
108(1)	For the words “Taxes Acts” in both places where they occur substitute “relevant enactments relating to stamp duty”; and omit the words from “This subsection” to the end.
(2)	For the words from the beginning to “Corporation Tax Acts on” substitute “A stamp duty penalty for which”; after the word “Charter,” insert “is liable,”; for the words “the tax becomes due” substitute “the penalty becomes due”; and for the words “that tax” substitute “that penalty”.
(3)	— (15)
112	For the side-note to the section substitute “Loss, destruction or damage to notices of determination, etc.”.
(1)	For the words from “assessment to tax” to “or any return” substitute “notice of determination,”; for the words “relating to tax” substitute “relating to a stamp duty penalty”; omit the word “inspectors,”; for the words “in relation to tax” substitute “in relation to the penalty”; for the words “assessment or duplicate of assessment” substitute “notice of determination”; for the words “the return or” substitute “the”; omit the words “made or” in both places where they occur; for the words “charged with tax” substitute “charged with a stamp duty penalty”; and for the words from “any tax for the same chargeable period” to “so charged” substitute “an amount in respect of that same penalty”.

(14) Section 107A was inserted by section 103(5) of the Finance Act 1995.

(15) Section 108 was amended by Schedule 2 to the Companies Consolidation (Consequential Provisions) Act 1985 (c. 9), and paragraph 7 of Schedule 14 to the Finance Act 1993 (c. 34).

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<i>Provisions applied</i>	<i>Modifications</i>
(2)	Omit the words “General or”; and omit the word “concerned”.
113	For the side-note to the section substitute “Form of determinations and other documents”.
(1D)	For the words “a penalty under section 100 of this Act” substitute “a stamp duty penalty”.
(3)	For the words from “Every assessment” to “of determination” substitute “Every determination, warrant, notice of determination”; omit the word “assessing.”; and for the words “and levying tax or determining a penalty” substitute “, levying or determining a stamp duty penalty”. (16)
114	For the side-note to the section substitute “Want of form or errors not to invalidate determinations, etc.”.
(1)	For the words “An assessment or determination” substitute “A determination”; after the word “proceeding” insert “in relation to a stamp duty penalty”; for the words “the Taxes Acts” in both places where they occur substitute “the relevant enactments relating to stamp duty”; and omit the words “or property”.
(2)	For the words “An assessment or determination” substitute “A determination”; in paragraph (a)(ii) for the words “the description of any profits or property” substitute “the amount of the penalty”; in paragraph (a) (iii) for the words “the amount of the tax charged” substitute “any other matter specified therein”; and in paragraph (b) omit the words “assessment or” (17)
115(1)	For the word “form” substitute “other document”; and for the words “the Taxes Acts” substitute “the relevant enactments relating to stamp duty”.
(2)	For the words “the Taxes Acts” substitute “the relevant enactments relating to stamp duty”; before the words “by any officer of the Board” insert “or”; omit the words “or by or on behalf of any body of Commissioners”; in paragraph (b) omit the words “in the case of a company, at any other prescribed place, and”; omit the words “or any other prescribed place”.

(16) Section 113(1D) was inserted by section 168(7)(a) of the Finance Act 1989, and section 113(3) was amended by section 168(7)(b) of the Finance Act 1989.

(17) Section 114 was amended by section 160(5) of the Finance Act 1989.

<i>Provisions applied</i>	<i>Modifications</i>
(5)	Omit the words “the General Commissioners Regulations or”. (18)
118(1)	Omit the following definitions— “Act” “branch or agency” “chargeable gain” “chargeable period” “the General Commissioners Regulations” “incapacitated person” “infant” “inspector” “the relevant trustees” “return” “successor” “tax” “the Taxes Acts” “the 1992 Act” “trade”; and after the definition of “the principal Act” insert the following definition— ““the relevant enactments relating to stamp duty” means this Act and— (a) Part II of Schedule 17 to the Finance Act 1999, and (b) the Stamp Duty (Collection and Recovery of Penalties) Regulations 1999,.(19)

PART II

TAXES MANAGEMENT ACT 1970

“PART VI

COLLECTION AND RECOVERY

Issue of demand notes and receipts

60.—(1) Every collector shall, when a stamp duty penalty becomes due and payable, make demand of the respective sums given to him in charge to collect, from the persons charged therewith, or at the places of their last abode, as the case may require.

(18) Section 115(5) was inserted by paragraph 16 of Schedule 1 to the General and Special Commissioners (Amendment of Enactments) Regulations 1994 (S.I. 1994/1813).

(19) Relevant amendments to section 118(1) were made by paragraph 32 of Schedule 29 to the Income and Corporation Taxes Act 1988 (c. 1), Part VIII of Schedule 17 to the Finance Act 1989, paragraph 34 of Schedule 2 to the Age of Legal Capacity (Scotland) Act 1991 (c. 50), paragraph 2(11)(c) of Schedule 10 to the Taxation of Chargeable Gains Act 1992 (c. 12), paragraph 17 of Schedule 1 to S.I. 1994/1813, section 103(6) of the Finance Act 1995, and section 123(14) of the Finance Act 1996 (c. 8).

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- (2) On payment of the penalty, the collector shall if so requested give a receipt.

Distrain and poiding

Distrain by collectors

61.—(1) If a person neglects or refuses to pay the sum charged, upon demand made by the collector, the collector may distrain upon the goods and chattels of the person charged (in this section referred to as “the person in default”).

(2) For the purpose of levying any such distress, a justice of the peace, on being satisfied by information on oath that there is reasonable ground for believing that a person is neglecting or refusing to pay a sum charged, may issue a warrant in writing authorising a collector to break open, in the daytime, any house or premises, calling to his assistance any constable.

Every such constable shall, when so required, aid and assist the collector in the execution of the warrant and in levying the distress in the house or premises.

(3) A levy or warrant to break open shall be executed by, or under the direction of, and in the presence of, the collector.

(4) A distress levied by the collector shall be kept for five days, at the costs and charges of the person in default.

(5) If the person in default does not pay the sum due, together with the costs and charges, the distress shall be appraised by one or more independent persons appointed by the collector, and shall be sold by public auction by the collector for payment of the sum due and all costs and charges.

Any overplus coming by the distress, after the deduction of the costs and charges and of the sum due, shall be restored to the owner of the goods distrained.

(6) The Treasury may by regulations make provision with respect to—

- (a) the fees chargeable on or in connection with the levying of distress, and
- (b) the costs and charges recoverable where distress has been levied;

and any such regulations shall be made by statutory instrument which shall be subject to annulment in pursuance of a resolution of the House of Commons.

Recovery of stamp duty penalties in Scotland

63.—(1) In Scotland, where any stamp duty penalty is due and has not been paid, the sheriff, on an application by the collector accompanied by a certificate by the collector—

- (a) stating that none of the persons specified in the application has paid the penalty due by him;
- (b) stating that the collector has demanded payment under section 60 of this Act from each such person of the amount due by him;
- (c) stating that 14 days have elapsed since the date of such demand without payment of the said amount; and
- (d) specifying the amount due and unpaid by each such person,

shall grant a summary warrant in a form prescribed by Act of Sederunt authorising the recovery, by any of the diligences mentioned in subsection (2) below, of the amount remaining due and unpaid.

(2) The diligences referred to in subsection (1) above are—

- (a) a poiding and sale in accordance with Schedule 5 to the Debtors (Scotland) Act 1987;
- (b) an earnings arrestment;
- (c) an arrestment and action of furthcoming or sale.

Sheriff officer's fees and outlays

63A.—(1) Subject to subsection (2) below and without prejudice to paragraphs 25 to 34 of Schedule 5 to the Debtors (Scotland) Act 1987 (expenses of poinding and sale), the sheriff officer's fees, together with the outlays necessarily incurred by him, in connection with the execution of a summary warrant shall be chargeable against the debtor.

(2) No fee shall be chargeable by the sheriff officer against the debtor for collecting, and accounting to the collector for, sums paid to him by the debtor in respect of the amount owing.

Court proceedings

Magistrates' courts

65.—(1) Any amount due and payable by way of a stamp duty penalty which does not exceed £2,000 shall, without prejudice to any other remedy, be recoverable summarily as a civil debt by proceedings commenced in the name of the collector.

(2) All or any of the sums in respect of stamp duty penalties from any one person and payable to any one collector (being sums which are by law recoverable summarily) may, whether or not they are due in respect of the same act or omission, be included in the same complaint, summons, order, warrant or other document required by law to be laid before justices or to be issued by justices, and every such document as aforesaid shall, as respects each such sum, be construed as a separate document and its invalidity as respects any one such sum shall not affect its validity as respects any other such sum.

(3) Proceedings under this section may be brought in England and Wales at any time within one year from the time when the matter complained of arose.

(4) It is hereby declared that in subsection (1) above the expression "recoverable summarily as a civil debt" in respect of proceedings in Northern Ireland means recoverable in proceedings under Article 62 of the Magistrates' Courts (Northern Ireland) Order 1981.

(5) The Treasury may by order made by statutory instrument increase the sum specified in subsection (1) above; and any such statutory instrument shall be subject to annulment in pursuance of a resolution of the Commons House of Parliament.

County courts

66.—(1) A stamp duty penalty due and payable may, in England and Wales, and in Northern Ireland where the amount does not exceed the limit specified in Article 10(1) of the County Courts (Northern Ireland) Order 1980, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings in a county court commenced in the name of a collector.

(2) An officer of the Board who is authorised by the Board to do so may address the court in proceedings under this section in a county court in England and Wales.

(3) In this section as it applies in Northern Ireland the expression "county court" shall mean a county court held for a division under the County Courts (Northern Ireland) Order 1980.

(4) Sections 21 and 42(2) of the Interpretation Act (Northern Ireland) 1954 shall apply as if any reference in those provisions to any enactment included a reference to this section, and Part III of the County Courts (Northern Ireland) Order 1980 (general civil jurisdiction) shall apply for the purposes of this section in Northern Ireland.

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Inferior courts in Scotland

67.—(1) In Scotland, a stamp duty penalty due and payable may, without prejudice to any other remedy, be sued for and recovered from the person charged therewith as a debt due to the Crown by proceedings commenced in the name of a collector in the sheriff court.

(1A) An officer of the Board who is authorised by the Board to do so may address the court in any proceedings under this section.

(2) Sections 65 and 66 above shall not apply in Scotland.

High Court, etc.

68.—(1) Any stamp duty penalty may be sued for and recovered from the person charged therewith in the High Court as a debt due to the Crown, or by any other means whereby any debt of record or otherwise due to the Crown can, or may at any time, be sued for and recovered, as well as by the other means specially provided by this Act for levying the penalty.

(2) All matters within the jurisdiction of the High Court under this section shall be assigned in Scotland to the Court of Session sitting as the Court of Exchequer.

Supplemental

Interest on stamp duty penalties

69. Interest charged under section 103A of this Act on a stamp duty penalty shall be treated for the purposes—

- (a) of sections 61, 63 and 65 to 68 above, and
- (b) of section 35(2)(g)(i) of the Crown Proceedings Act 1947 (rules of court to impose restrictions on set-off and counterclaim where the proceedings or set-off or counterclaim relate to taxes) and of any rules of court (including county court rules) for England and Wales or Northern Ireland, which impose such a restriction, and
- (c) of section 35(2)(b) of the said Act of 1947 as set out in section 50 of that Act (which imposes corresponding restrictions in Scotland),

as if it were a stamp duty penalty due and payable in respect of the same act or omission as that to which the stamp duty penalty on which the interest is charged relates.

Evidence

70.—(2) A certificate of a collector—

- (a) that a stamp duty penalty is payable, and
- (b) that payment of the penalty has not been made to him or, to the best of his knowledge and belief, to any other collector or to any person acting on his behalf or on behalf of another collector,

shall be sufficient evidence that the sum mentioned in the certificate is unpaid and is due to the Crown, and any document purporting to be such a certificate as is mentioned in this subsection shall be deemed to be such a certificate unless the contrary is proved.

PART X

Penalties Etc.

Interest on stamp duty penalties

103A. A stamp duty penalty shall carry interest at the rate applicable under section 178 of the Finance Act 1989 for the purpose of section 15A of the Stamp Act 1891 from the date on which it becomes due and payable until payment.

PART XI

Miscellaneous and Supplemental

Settlements

Trustees

107A.—(2) Subject to subsection (3) below, where the trustees of a settlement are liable to a stamp duty penalty, or to interest under subsection 103A of this Act on such a penalty, the penalty or interest may be recovered (but only once) from any one or more of those trustees.

(3) No amount may be recovered by virtue of subsection (2) above from a person who did not become a trustee until after the time when the act or omission which caused the penalty to become payable occurred.

Companies

Responsibility of company officers

108.—(1) Everything to be done by a company under the relevant enactments relating to stamp duty shall be done by the company acting through the proper officer of the company, or, except where a liquidator has been appointed for the company, through such other person as may for the time being have the express, implied or apparent authority of the company to act on its behalf for the purpose, and service on a company of any document under or in pursuance of the relevant enactments relating to stamp duty may be effected by serving it on the proper officer.

(2) A stamp duty penalty for which a company which is not a body corporate, or which is a body corporate not incorporated under the Companies Act 1985 or any other enactment forming part of the law of the United Kingdom, or by Charter, is liable, may, at any time after the penalty becomes due, and without prejudice to any other method of recovery, be recovered from the proper officer of the company, and that officer may retain out of any money coming into his hands on behalf of the company sufficient sums to pay that penalty, and, so far as he is not so reimbursed, shall be entitled to be indemnified by the company in respect of the liability so imposed on him.

(3) For the purposes of this section—

- (a) the proper officer of a company which is a body corporate shall be the secretary or person acting as secretary of the company, except that if a liquidator has been appointed for the company the liquidator shall be the proper officer,
- (b) the proper officer of a company which is not a body corporate or for which there is no proper officer within paragraph (a) above, shall be the treasurer or the person acting as treasurer, of the company.

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Loss, destruction or damage to notices of determination, etc.

112.—(1) Where any notice of determination, or other document relating to a stamp duty penalty, has been lost or destroyed, or been so defaced or damaged as to be illegible or otherwise useless, the Commissioners, collectors and other officers having powers in relation to the penalty may, notwithstanding anything in any enactment to the contrary, do all such acts and things as they might have done, and all acts and things done under or in pursuance of this section shall be as valid and effectual for all purposes as they would have been, if the notice of determination had not been made, or the other document had not been furnished or required to be furnished:

Provided that, where any person who is charged with a stamp duty penalty in consequence or by virtue of any act or thing done under or in pursuance to this section proves to the satisfaction of the Commissioners having jurisdiction in the case that he has already paid an amount in respect of that same penalty, relief shall be given to the extent to which the liability of that person has been discharged by the payment so made either by abatement from the charge or by repayment, as the case may require.

(2) In this section “the Commissioners” means, as the case may require, either the Board or the Special Commissioners.

Form of determinations and other documents

113.—(1D) Where an officer of the Board has decided to impose a stamp duty penalty and has taken all other decisions needed for arriving at the amount of the penalty, he may entrust to any other officer of the Board responsibility for completing the determination procedure, whether by means involving the use of a computer or otherwise, including responsibility for serving notice of the determination on the person liable to the penalty.

(3) Every determination, warrant, notice of determination or of demand, or other document required to be used in charging, collecting, levying or determining a stamp duty penalty shall be in accordance with the forms prescribed from time to time in that behalf by the Board, and a document in the form prescribed and supplied or approved by them shall be valid and effectual.

Want of form or errors not to invalidate determinations, etc.

114.—(1) A determination, warrant or other proceeding in relation to a stamp duty penalty which purports to be made in pursuance of any provision of the relevant enactments relating to stamp duty shall not be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of the relevant enactments relating to stamp duty, and if the person charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.

(2) A determination shall not be impeached or affected—

(a) by reason of a mistake therein as to—

(i) the name or surname of a person liable, or

(ii) the amount of the penalty, or

(iii) any other matter specified therein, or

(b) by reason of any variance between the notice and the determination.

Delivery and service of documents

115.—(1) A notice or other document which is to be served under the relevant enactments relating to stamp duty on a person may be either delivered to him or left at his usual or last known place of residence.

(2) Any notice or other document to be given, sent, served, or delivered under the relevant enactments relating to stamp duty may be served by post, and, if to be given, sent, served or delivered to or on any person by the Board, or by any officer of the Board, may be so served addressed to that person—

- (a) at his usual or last known place of residence, or his place of business or employment, or
- (b) in the case of a liquidator of a company, at his address for the purposes of the liquidation.

(5) Nothing in this section applies to any notice or other document required or authorised by the Special Commissioners Regulations to be sent or delivered to, or served on, any person.

Interpretation

118.—(1) In this Act, unless the context otherwise requires—

“the Board” means the Commissioners of Inland Revenue,

“body of persons” means any body politic, corporate or collegiate, and any company, fraternity, fellowship and society of persons, whether corporate or not corporate,

“collector” means any collector of taxes,

“company” has the meaning given by section 832(1) of the principal Act (with section 468 of that Act),

“the principal Act” means the Income and Corporation Taxes Act 1988,

“the relevant enactments relating to stamp duty” means this Act and—

- (a) Part II of Schedule 17 to the Finance Act 1999, and
- (b) the Stamp Duty (Collection and Recovery of Penalties) Regulations 1999,

“the Special Commissioners Regulations” means the Special Commissioners (Jurisdiction and Procedure) Regulations 1994.”

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the collection and recovery of penalties relating to stamp duty. They apply to penalties to which Part II of Schedule 17 to the Finance Act 1999 applies, that is all penalties under the enactments relating to stamp duty other than those under section 15B of the Stamp Act 1891 (penalty on late stamping). Like the provisions of Schedule 17 to the Finance Act 1999, the Regulations have effect in relation to penalties in respect of things done or omitted on or after 1st October 1999.

Regulation 1 provides for citation, commencement and effect, and Regulation 2 for interpretation.

Regulation 3 applies the provisions of the Taxes Management Act 1970 specified in the first column of the Table in Part I of the Schedule to the Regulations, with the modifications specified in the second column of that Table. Those provisions, as modified where appropriate, are set out in Part II of the Schedule.

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