

*Status: Point in time view as at 27/07/1999.*

**Changes to legislation:** Finance Act 1999, Paragraph 26 is up to date with all changes known to be in force on or before 08 July 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 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*, or
  - (b) has been stamped with a stamp indicating that it is chargeable with a fixed duty under paragraph 6 (instrument in substitution for one stamped *ad valorem*) and has been stamped under that paragraph,
- shall be treated as duly stamped for all purposes other than paragraph 25.

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