

*Status: Point in time view as at 14/03/2012.*

*Changes to legislation: Finance Act 1999, SCHEDULE 18 is up to date with all changes known to be in force on or before 22 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

Section 115.

#### STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

#### PART I

#### 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.

*[<sup>F1</sup>Admissibility of evidence not affected by offer of settlement, etc.]*

#### **Textual Amendments**

- F1** Sch. 18 para. 3 heading substituted (with effect in accordance with s. 206(5) of the amending Act) by Finance Act 2003 (c. 14), s. 206(4)

- 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—
- [<sup>F2</sup>(a) that where serious stamp duty fraud has been committed the Board may accept a money settlement and that the Board will accept such a settlement, and will not pursue a criminal prosecution, if he makes a full confession of all stamp duty irregularities, or
  - (b) that the extent to which he is helpful and volunteers information is a factor that will be taken into account in determining the amount of any penalty,]
- and that he was or may have been induced thereby to make the statements or produce the documents.

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- (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
  - (c) any proceedings for a penalty, or on appeal against the determination of a penalty, in connection with or in relation to stamp duty.

#### Textual Amendments

- F2** Sch. 18 para. 3(1)(a)(b) substituted (with effect in accordance with s. 206(5) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 206\(3\)](#)

#### *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

### OBSOLETE PROVISIONS

- 5 (1) Section 13 of the <sup>M1</sup>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);

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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);  
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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