

Status: Point in time view as at 25/07/2003.

Changes to legislation: Finance Act 1999, Paragraph 5 is up to date with all changes known to be in force on or before 24 August 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

STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

PART II

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.

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