

*Status: Point in time view as at 10/07/2003.*

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

#### 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”.

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