

Status: Point in time view as at 25/07/2003.

Changes to legislation: Finance Act 1999, Part II is up to date with all changes known to be in force on or before 25 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.

- 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);
- 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);

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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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