

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Stamp Duty (Collection and Recovery of Penalties) Regulations 1999

71.—(1) Part II (Taxes Management Act 1970) is amended as follows.

(2) In section 112 (as modified)—

(a) in subsection (1)—

(i) for “the Commissioners, collectors and other officers having powers in relation to the penalty” substitute “HMRC”;

(ii) for the Commissioners having jurisdiction in the case” substitute “tribunal”; and

(b) omit subsection (2).

(3) In section 115 (as modified) omit subsection (5).

(4) In section 118 (as modified) omit the entry for “the Special Commissioners Regulations”.