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**Changes to legislation:** Finance Act 1999, Paragraph 3 is up to date with all changes known to be in force on or before 02 March 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) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 12

#### STAMP DUTY: INTEREST AND PENALTIES ON LATE STAMPING

##### *Stamp Act 1891 (c.39)*

- 3 (1) Section 14 of the Stamp Act 1891 (terms upon which instruments not duly stamped may be received in evidence) is amended as follows.
- (2) In subsection (1)—
- (a) for the words from “if the instrument” to “it may” substitute “ the instrument may ”, and
  - (b) for “the penalty” substitute “ any interest or penalty ”.
- (3) In subsection (2) for “the duty and penalty” (three times) substitute “ the duty and any interest or penalty ”.
- (4) In subsection (3)—
- (a) for “any duty or penalty” substitute “ any duty, interest or penalty ”, and
  - (b) for “the duty and penalty” substitute “ the duty, interest and penalty ”.
- (5) In subsection (4) for “first executed” substitute “ executed ”.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by 1999 c. 16 s. 123(3)s.  
[123\(4\)139Sch. 20 Pt. 5\(6\) Note](#)