

*Changes to legislation: Finance Act 1999, Cross Heading: Admissibility of evidence not affected by offer of settlement, etc. is up to date with all changes known to be in force on or before 17 December 2023. 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*

## SCHEDULES

### SCHEDULE 18

#### STAMP DUTY: MINOR AMENDMENTS AND REPEAL OF OBSOLETE PROVISIONS

##### PART I

##### MINOR AMENDMENTS

*[<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.
- (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)

**Changes to legislation:**

Finance Act 1999, Cross Heading: Admissibility of evidence not affected by offer of settlement, etc. is up to date with all changes known to be in force on or before 17 December 2023. 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.

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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](#)