

Application of certain provisions relating to penalties under Taxes Consolidation Act, 1997. FA1991 s109(1)
133.— Sections 987 (4), 1061 , 1062 , 1063 , 1064 , 1065 , 1066 and 1068 of the Taxes Consolidation Act, 1997
, shall, with any necessary modifications, apply to a fine or penalty under—

(a) this Act, or

(b) any other enactment providing for fines or penalties in relation to stamp duty,

as if the fine or penalty were a penalty under the Income Tax Acts, and section 22 of the Inland Revenue Regulation Act, 1890 , shall not apply in a case to which any of those sections of the Taxes Consolidation Act, 1997 , apply by virtue of this section.