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SCHEDULES

SCHEDULE 19

STAMP DUTY AND STAMP DUTY RESERVE TAX: UNIT TRUSTS

PART III

MINOR AND CONSEQUENTIAL AMENDMENTS

Finance Act 1995 (c. 4)

- 13 (1) Section 152 of the Finance Act 1995 (power to apply tax legislation to open-ended investment companies) is amended as follows.
- (2) In subsection (2)(b) for “Part IV of the Finance Act 1986 (stamp duty reserve tax)” substitute “stamp duty reserve tax”.
- (3) In subsection (3)(c)—
- (a) for “Part IV of the Finance Act 1986” substitute “the enactments relating to stamp duty or stamp duty reserve tax”, and
 - (b) for “the enactments relating to stamp duty” substitute “those enactments”.
- (4) In subsection (6) at the appropriate place insert—
- ““the enactments relating to stamp duty reserve tax” means Part IV of the Finance Act 1986 and any enactment which amends or is required to be construed as one with that Part;”.