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STATUTORY INSTRUMENTS

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**1992 No. 3287**

**TAXES**

**The Stamp Duty Reserve Tax (Amendment) Regulations 1992**

*Made - - - - 23rd December 1992*  
*Laid before the House of*  
*Commons - - 23rd December 1992*  
*Coming into force 1st January 1993*

**THE STAMP DUTY RESERVE TAX  
(AMENDMENT) REGULATIONS 1992**

1. These Regulations may be cited as the Stamp Duty Reserve...
2. In regulation 2 of the Stamp Duty Reserve Tax Regulations...  
Signature  
Explanatory Note