

---

STATUTORY INSTRUMENTS

---

**1993 No.3110**

**TAXES**

**The Stamp Duty Reserve Tax (Amendment) Regulations 1993**

*Made - - - - 10th December 1993*  
*Laid before the House of*  
*Commons - - 10th December 1993*  
*Coming into force 1st January 1994*

**THE STAMP DUTY RESERVE TAX  
(AMENDMENT) REGULATIONS 1993**

1. Citation and commencement
  2. Interpretation
  3. Amendments to regulations 8, 12, 13 and 18 of the principal Regulations
  4. In regulation 12(3) for the words "paragraph (4)" there shall...
  5. In regulation 13(3) for the words "fraud, wilful default or..."
  6. In regulation 18(3) for the words "fraud, wilful default or..."
  7. Amendments to Part I of the Schedule
  8. Amendments to Part II of the Schedule  
Special returns, etc.
- 100A Provisions supplementary to section 100.  
100B Appeals against penalty determination.  
100C Penalty proceedings before Commissioners.  
Signature  
Explanatory Note