
STATUTORY INSTRUMENTS

1993 No. 3110

The Stamp Duty Reserve Tax (Amendment) Regulations 1993

Amendments to regulations 8, 12, 13 and 18 of the principal Regulations

5. In regulation 13(3) for the words “fraud, wilful default or neglect” and for the words “fraud, default or neglect” there shall be substituted in each place the words “fraudulent or negligent conduct”.