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STATUTORY INSTRUMENTS

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**1997 No. 1156**

The Stamp Duty and Stamp Duty Reserve Tax (Open-ended Investment Companies) Regulations 1997

**Disapplication of sections 75 to 77 of the Finance Act 1986**

**12.** Sections 75 to 77 of the Finance Act 1986<sup>(1)</sup> (acquisition by a company of another company's undertaking) shall not apply as regards open-ended investment companies.

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<sup>(1)</sup> Section 77 was repealed by Part VI of Schedule 19 to the Finance Act 1990 with effect from a day to be appointed.