
STATUTORY INSTRUMENTS

1997 No. 2428 (C.95)

TAXES

**The Finance Act 1997 (Stamp Duty and Stamp
Duty Reserve Tax) (Appointed Day) Order 1997**

Made - - - - 8th October 1997

The Treasury, in exercise of the powers conferred on them by sections 97(6), 98(4), 102(6) and 103(8) of the Finance Act 1997⁽¹⁾, hereby make the following Order:

1. This Order may be cited as the Finance Act 1997 (Stamp Duty and Stamp Duty Reserve Tax) (Appointed Day) Order 1997.

2.—(1) The day appointed for the purposes of each of the enactments specified in paragraph (2) is 20th October 1997.

(2) The enactments specified are sections 97, 98, 102 and 103 of the Finance Act 1997.

8th October 1997

Jim Dowd
Graham Allen
Two of the Lords Commissioners of Her
Majesty's Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

As from a day appointed by the Treasury, sections 97, 98, 102 and 103 of the Finance Act 1997 introduce new rules conferring relief from stamp duty and stamp duty reserve tax for intermediaries trading in United Kingdom securities, and similar relief in connection with stock borrowing and sale and repurchase arrangements.

This Order appoints 20th October 1997 as the day in question.