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STATUTORY INSTRUMENTS

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**1997 No. 2430**

**TAXES**

**The Stamp Duty Reserve Tax (Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>8th October 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>9th October 1997</i>
<i>Coming into force</i>		<i>20th October 1997</i>

**THE STAMP DUTY RESERVE TAX  
(AMENDMENT) REGULATIONS 1997**

1. Citation, commencement and effect
  2. Interpretation
  3. Amendments to the principal Regulations (other than the Schedule)
  4. In regulation 4(1) after the word “where” there shall be...
  5. After regulation 4 there shall be inserted the following regulation—...
  6. In regulation 6— (a) in paragraph (1) after the words...
  7. In regulation 7— (a) after the words “accountable person” there...
  8. In regulation 8, paragraphs (4A) and (4B), where they secondly...
  9. In regulation 13— (a) in paragraph (1) there shall be...
  10. In regulation 15(1)— (a) after the words “accountable person” there...
  11. Amendments to Part I of the Schedule
  12. Amendments to Part II of the Schedule
- Signature  
Explanatory Note