
STATUTORY INSTRUMENTS

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</i>		
<i>Commons</i>	- - - -	<i>9th October 1997</i>
<i>Coming into force</i>	- -	<i>20th October 1997</i>

The Treasury, in exercise of the powers conferred on them by section 98 of the Finance Act 1986⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1986 c. 41; section 98 was amended by section 195 of the Finance Act 1996 (c. 8). Section 98, together with the remainder of Part IV of the Finance Act 1986, was repealed by sections 110 and 111(1) of, and Part VII of Schedule 19 to, the Finance Act 1990 (c. 29) with effect from a day to be appointed.