Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2004 No. 2421

## **TAXES**

The Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) Regulations 2004

Made - - - - 15th September 2004 Laid before the House of

Commons - - 16th September 2004

Coming into force 12th October 2004

## THE STAMP DUTY AND STAMP DUTY RESERVE TAX (EXTENSION OF EXCEPTIONS RELATING TO RECOGNISED EXCHANGES) REGULATIONS 2004

- 1. Citation and commencement
- Extended application of provisions specified in section 117(2) of the Finance Act 2002 Signature Explanatory Note