
STATUTORY INSTRUMENTS

2006 No. 139

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) Regulations 2006

<i>Made</i>	- - - -	<i>25th January 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>26th January 2006</i>
<i>Coming into force</i>		<i>16th February 2006</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE
TAX (EXTENSION OF EXCEPTIONS RELATING TO
RECOGNISED EXCHANGES) REGULATIONS 2006**

1. Citation and commencement
 2. Extended application of provisions specified in section 50(2) of the Finance (No.2) Act 2005
- Signature
Explanatory Note