## STATUTORY INSTRUMENTS

## 2006 No. 746

## STAMP DUTY STAMP DUTY RESERVE TAX

The Stamp Duty and Stamp Duty Reserve Tax (Definition of Unit Trust Scheme and Open-ended Investment Company) (Amendment) Regulations 2006

Made - - - - 15th March 2006
Laid before the House of
Commons - - 15th March 2006
Coming into force 6th April 2006

## THE STAMP DUTY AND STAMP DUTY RESERVE TAX (DEFINITION OF UNIT TRUST SCHEME AND OPEN-ENDED INVESTMENT COMPANY) (AMENDMENT) REGULATIONS 2006

- 1. Citation and commencement
- Amendment of the Stamp Duty and Stamp Duty Reserve Tax (Definition of Unit Trust Scheme and Open-ended Investment Company) Regulations 2001
- For regulation 2 (interpretation) substitute— Interpretation (1) In these Regulations— "feeder fund" means a feeder fund... Signature Explanatory Note