

2007 No. 458

STAMP DUTY

STAMP DUTY RESERVE TAX

**The Stamp Duty and Stamp Duty Reserve Tax (Extension of
Exceptions relating to Recognised Exchanges) (Amendment)
Regulations 2007**

<i>Made</i> - - - -	<i>19th February 2007</i>
<i>Laid before House of Commons</i>	<i>20th February 2007</i>
<i>Coming into force</i> - -	<i>13th March 2007</i>

The Treasury make the following Regulations in exercise of the powers conferred upon them by section 50(1) and (4) of the Finance (No.2) Act 2005^(a):

Citation and commencement

1. These Regulations may be cited as the Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) (Amendment) Regulations 2007 and shall come into force on 13th March 2007.

Amendment of S.I. 2006/139

2. In regulation 2(1) of the Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) Regulations 2006^(b) (extended application of provisions specified in section 50(2) of the Finance (No.2) Act 2005) for “Instinet CHi-X and operated by Instinet Europe Limited” substitute “Instinet Chi-X and operated by Instinet Chi-X Limited”.

*Kevin Brennan
Alan Campbell*

19th February 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

^(a) 2005 c.22
^(b) S.I. 2006/139

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) Regulations 2006 (the “principal Regulations”).

Regulation 1 provides for citation and commencement.

Regulation 2 amends the principal Regulations in respect of the name of the company operating the multilateral trading facility and contains a minor amendment of a drafting nature.

These Regulations do not impose new costs on business.

£3.00

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