
STATUTORY INSTRUMENTS

2009 No. 3088

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve
Tax (Investment Exchanges and Clearing
Houses) (Over the Counter) Regulations 2009

<i>Made</i>	- - - -	<i>25th November 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>26th November 2009</i>
<i>Coming into force</i>		<i>18th December 2009</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE
TAX (INVESTMENT EXCHANGES AND CLEARING
HOUSES) (OVER THE COUNTER) REGULATIONS 2009**

1. Citation, commencement and effect
 2. Interpretation
 3. Prescription of recognised clearing house
 4. Prescribed circumstances for the purposes of sections 116 and 117
 5. Consequential provision
- Signature
Explanatory Note