
STATUTORY INSTRUMENTS

2010 No. 664

REVENUE AND CUSTOMS

The Stamp Duty Reserve Tax (Amendment) Regulations 2010

Made - - - - 9th March 2010
Laid before the House of
Commons - - 10th March 2010
Coming into force 1st April 2010

**THE STAMP DUTY RESERVE TAX
(AMENDMENT) REGULATIONS 2010**

1. Citation and commencement
 2. Amendment of the Stamp Duty Reserve Tax Regulations 1986 coming into force on 1st April 2010
 3. Omit regulations 5 (power to require information) and 15 (inspection...
 4. (1) Amend the Table in Part 1 of the Schedule...
 5. (1) Amend Part II of the Schedule (which restates the...
 6. Omit section 111 (as modified).
 7. Amendment of the Stamp Duty Reserve Tax Regulations 1986 coming into force on 1st April 2011
 8. In regulation 2 (interpretation) after the definition of “the Board”...
 9. (1) Amend regulation 13 (underpayments) as follows.
 10. In regulation 14(2) (overpayments) for “6” substitute “4”.
 11. (1) Amend regulation 18 (recovery of over-repayment of tax, etc)...
 12. Transitional provision
- Signature
Explanatory Note