
STATUTORY INSTRUMENTS

2011 No. 666

**The Stamp Duty and Stamp Duty Reserve
Tax (Eurex Clearing AG) Regulations 2011**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Stamp Duty and Stamp Duty Reserve Tax (Eurex Clearing AG) Regulations 2011 and come into force on 1st April 2011.

(2) These Regulations have effect—

- (a) for the purposes of the charge to stamp duty, in relation to instruments executed on or after 1st April 2011;
- (b) for the purposes of the charge to stamp duty reserve tax—
 - (i) in the case of agreements to transfer traded securities or options which are not conditional, in relation to agreements made on or after 1st April 2011;
 - (ii) in the case of agreements to transfer traded securities or options which are conditional, in relation to agreements where the condition is satisfied on or after 1st April 2011.