Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

## STATUTORY INSTRUMENTS

## 2012 No. 736

## The Finance Act 2010, Schedule 6, Part 2 (Commencement) Order 2012

## Paragraph 15 of Schedule 6 (amendment of FA 1999)

10. The amendments of paragraph 6(3) of Schedule 19 to FA 1999(1) (exclusion of charge to stamp duty reserve tax in certain cases of change of ownership) made by paragraph 15(1) and (2) of Schedule 6 come into force in relation to surrenders (within the meaning given by paragraph 2(1) of Schedule 19 to FA 1999) occurring on or after 1st April 2012.

<sup>(1) 1999</sup> c. 16. Section 69(2) of the Finance Act 2010 (c. 13) provides that "FA", followed by a year, means the Finance Act of that year.