
STATUTORY INSTRUMENTS

2012 No. 736

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

Paragraph 11 of Schedule 6 (amendment of FA 1986)

6. The amendment of section 90(7) of FA 1986⁽¹⁾ (stamp duty reserve tax: exceptions from principal charge) made by paragraph 11 of Schedule 6 comes into force in relation to any agreement to transfer securities made on or after 1st April 2012.

(1) 1986 c. 41; subsection 7 was inserted into section 90 by paragraph 6 of Schedule 7 to the Finance Act 1987 (c. 16) and amended by section 24(5) of the National Lottery Act 1998 (c.22).