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STATUTORY INSTRUMENTS

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**2014 No. 3346**

**The Finance Act 2009, Schedules 55 and 56  
and Sections 101 and 102 (Stamp Duty Reserve  
Tax) (Appointed Days, Consequential and  
Transitional Provision) (Amendment) Order 2014**

**2.—**(1) The Finance Act 2009, Schedules 55 and 56 and Sections 101 and 102 (Stamp Duty Reserve Tax) (Appointed Days, Consequential and Transitional Provision) Order 2014 is amended as follows<sup>(1)</sup>.

- (2) In the heading to article 1, after “Citation” insert: “and commencement”.
- (3) In article 1, after “2014”, insert: “and comes into force on 1st January 2015”.
- (4) In article 3, after “an amount of” insert: “stamp duty reserve”.
- (5) In article 3, omit: “specified”.
- (6) In article 3, for “items” substitute: “item”.

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<sup>(1)</sup> S.I. 2014/3269 (C. 151).