Status:	This is the	original v	ersion (as it was	originally made). I	his
item of	legislation	is current	lv onlv	available	in its original form	at.

STATUTORY INSTRUMENTS

1997 No. 1156

The Stamp Duty and Stamp Duty Reserve Tax (Openended Investment Companies) Regulations 1997

Disapplication of section 42 of the Finance Act 1930

11. Section 42 of the Finance Act 1930(1) (relief from transfer stamp duty in case of transfer of property as between associated companies) shall not apply as regards any beneficial interest in property that is conveyed or transferred to or from an open-ended investment company.

^{(1) 1930} c. 28; section 42 was amended by section 27(2) of the Finance Act 1967 (c. 54) and by section 149(2) to (5) of the Finance Act 1995.