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STATUTORY INSTRUMENTS

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**2006 No. 875**

**The Stamp Duty Land Tax (Amendment to  
the Finance Act 2003) Regulations 2006**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Stamp Duty Land Tax (Amendment to the Finance Act 2003) Regulations 2006 and shall come into force on 12th April 2006.

(2) These Regulations have effect in relation to land transactions with an effective date (within the meaning of Part 4 of the Finance Act 2003) on or after the day these Regulations come into force.