
STATUTORY INSTRUMENTS

2009 No. 194

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No. 2) 2009

<i>Made</i>	- - - -	<i>4th February 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th February 2009</i>
<i>Coming into force</i>	- -	<i>23rd February 2009</i>

The Treasury make the following Regulations in exercise of the powers conferred on them by sections 116 and 117 of the Finance Act 1991⁽¹⁾.

(1) [1991 c. 31](#)
. Section 116(4) was amended by paragraph 5 of Schedule 20 to the Financial Services and Markets Act [2000 \(c. 8\)](#) and by paragraph 7 of Schedule 21 to the Finance Act [2007 \(c. 11\)](#).