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STATUTORY INSTRUMENTS

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**2019 No. 515**

**EXITING THE EUROPEAN UNION  
STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax  
(Amendment) (EU Exit) Regulations 2019

*Made - - - - 7th March 2019*  
*Laid before the House of*  
*Commons - - - - 8th March 2019*  
*Coming into force in accordance with regulation 1*

The Treasury make these Regulations in exercise of the powers conferred by sections 80B(5A), 80C(9), 88B(3A) and 89AA(8) of the Finance Act 1986<sup>(1)</sup> and section 217(1) to (3) and (7) of the Finance Act 2012<sup>(2)</sup>.

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(1) 1986 c. 41. Section 80B was inserted by Section 97(1) of the Finance Act 1997 (c.16) and subsection (5A) was inserted by paragraph 2(4) of Schedule 21 to the Finance Act 2007 (c. 11). Section 80C was inserted by section 98(1) of the Finance Act 1997. Section 88B was inserted by Section 102(1) of the Finance Act 1997 and subsection (3A) was inserted by paragraph 4(4) of Schedule 21 to the Finance Act 2007. Section 89AA was inserted by Section 103(1) of the Finance Act 1997.

(2) 2012 c. 14.