
STATUTORY INSTRUMENTS

2014 No. 911

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax
(Exchange Traded Funds) (Exemption) Regulations 2014

<i>Made</i>	- - - -	<i>3rd April 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>7th April 2014</i>
<i>Coming into force</i>		<i>28th April 2014</i>

**THE STAMP DUTY AND STAMP DUTY
RESERVE TAX (EXCHANGE TRADED
FUNDS) (EXEMPTION) REGULATIONS 2014**

1. Citation and commencement
 2. Interpretation
 3. Exemption from stamp duty reserve tax
 4. Exemption from stamp duty
 5. Meaning of exchange traded fund
- Signature
Explanatory Note