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*Status: Point in time view as at 25/07/2003.*

*Changes to legislation: Finance Act 1999, Paragraph 13 is up to date with all changes known to be in force on or before 25 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 19

#### STAMP DUTY AND STAMP DUTY RESERVE TAX: UNIT TRUSTS

#### PART III

##### MINOR AND CONSEQUENTIAL AMENDMENTS

###### *Finance Act 1995 (c.4)*

- 13 (1) Section 152 of the Finance Act 1995 (power to apply tax legislation to open-ended investment companies) is amended as follows.
- (2) In subsection (2)(b) for “Part IV of the Finance Act 1986 (stamp duty reserve tax)” substitute “stamp duty reserve tax”.
- (3) In subsection (3)(c)—
- (a) for “Part IV of the Finance Act 1986” substitute “the enactments relating to stamp duty or stamp duty reserve tax”, and
  - (b) for “the enactments relating to stamp duty” substitute “those enactments”.
- (4) In subsection (6) at the appropriate place insert—

““the enactments relating to stamp duty reserve tax” means Part IV of the Finance Act 1986 and any enactment which amends or is required to be construed as one with that Part;”.

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