
STATUTORY INSTRUMENTS

1992 No. 197

TAXES

**The Stamp Duty and Stamp Duty Reserve Tax
(Definition of Unit Trust Scheme) Regulations 1992**

<i>Made</i>	- - - -	<i>6th February 1992</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th February 1992</i>
<i>Coming into force</i>	- -	<i>1st March 1992</i>

The Treasury, in exercise of the powers conferred on them by section 57(1A) and (1B) of the Finance Act 1946(1), hereby make the following Regulations:

(1) 1946 c. 64; subsections (1A) and (1B) of section 57 were inserted by section 48(c) of the Finance Act 1987 (c. 16).