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STATUTORY INSTRUMENTS

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**1993 No. 3110**

**The Stamp Duty Reserve Tax (Amendment) Regulations 1993**

**Interpretation**

2. In these Regulations—

“the Management Act” means the Taxes Management Act 1970(1);

“the principal Regulations” means the Stamp Duty Reserve Tax Regulations 1986(2);

“regulation” means a regulation of the principal Regulations;

“the Schedule” means the Schedule to the principal Regulations.

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(1) 1970 c. 9.

(2) S.I.1986/1711; relevant amending instruments are S.I. 1988/835, 1989/1301 and 1991/724 (L.5).