STATUTORY INSTRUMENTS

1997 No. 2429

TAXES

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations 1997

| Made | - | - | - | - | |
|--------------------------|---|---|---|---|--|
| Laid before the House of | | | | | |
| Common | 5 | - | - | | |
| Coming into force | | | | | |

8th October 1997 9th October 1997 20th October 1997

THE STAMP DUTY AND STAMP DUTY RESERVE TAX (INVESTMENT EXCHANGES AND CLEARING HOUSES) REGULATIONS 1997

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Prescription of recognised investment exchange and recognised clearing house
- 4. Transfers of securities to The London Clearing House Limited—prescribed circumstances
- 5. Transfers of securities to or from members of LIFFE—prescribed circumstances
- Revocation of the Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations 1992 Signature Explanatory Note