## STATUTORY INSTRUMENTS

## 1999 No. 2383

## **TAXES**

The Stamp Duty Reserve Tax (UK Depositary Interests in Foreign Securities) Regulations 1999

*Made - - - - 24th August 1999* 

Laid before the House of

Commons - - - 24th August 1999

Coming into force - - 25th August 1999

The Treasury, in exercise of the powers conferred on them by section 98 of the Finance Act 1986(1) and sections 119 and 121 of the Finance Act 1999(2), hereby make the following Regulations:

<sup>(1) 1986</sup> c. 41. Section 98 was amended by section 195 of the Finance Act 1996 (c. 8). Section 98, together with the remainder of Part IV of the Finance Act 1986, was repealed by sections 110 and 111(1) of, and Part VII of Schedule 19 to, the Finance Act 1990 (c. 29) with effect from a day to be appointed.

<sup>(2) 1999</sup> c. 16.