
STATUTORY INSTRUMENTS

1999 No. 3264

**The Stamp Duty Reserve Tax
(Amendment No. 2) Regulations 1999**

Amendments to the principal Regulations

8.—(1) Regulation 6(1) shall be amended as follows.

(2) In paragraph (1) after the word “transaction” in all places where it appears there shall be inserted the words “or surrender”.

(3) In paragraph (4)—

(a) after the word “transaction” there shall be inserted the words “or surrender”;

(b) in sub-paragraph (a) for “4 or 4A” there shall be substituted “4, 4A, or 4B”.

(4) In paragraph (6) after the words “the Act” there shall be inserted the words “, and, where appropriate, Part II of Schedule 19 to the Finance Act 1999”