
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Finance Act 1986 (c. 41)

Stamp duty reserve tax: interpretation

10.—(1) In section 99(5B) (interpretation)(1) for the words from “In this subsection” to the end substitute “In this subsection “an authorised unit trust scheme”, “collective investment scheme” and “an open-ended investment company” have the same meanings as in Part 17 of the Financial Services and Markets Act 2000.”.

(2) This Article has effect in relation to—

- (a) an agreement to transfer chargeable securities which is not conditional, if the agreement is made on or after 1st December 2001;
- (b) a conditional agreement to transfer such securities, if the condition is satisfied on or after that date.

(1) Subsection (5B), together with subsection (5A), of section 99 was inserted by paragraph 12(3) of Schedule 19 to the Finance Act 1999.