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STATUTORY INSTRUMENTS

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**2007 No. 458**

The Stamp Duty and Stamp Duty Reserve Tax  
(Extension of Exceptions relating to Recognised  
Exchanges) (Amendment) Regulations 2007

**Citation and commencement**

1. These Regulations may be cited as the Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) (Amendment) Regulations 2007 and shall come into force on 13th March 2007.