Status:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	mat

## STATUTORY INSTRUMENTS

## 2008 No. 3236

## STAMP DUTY RESERVE TAX

The Stamp Duty Reserve Tax (Amendment of section 89AA of the Finance Act 1986) Regulations 2008

Made - - - - 17th December 2008 Laid before the House of Commons - - - 17th December 2008

Coming into force - - 18th December 2008

The Treasury make the following Regulations in exercise of the powers conferred by section 89AA(8) of the Finance Act 1986(1).

<sup>(1) 1986</sup> c. 41. Section 89AA was inserted by section 103(1) of the Finance Act 1997 (c. 16) and amended by paragraph 6 of Schedule 21 to the Finance Act 2007 (c. 11).