
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

<i>Made</i>	- - - -	<i>17th December 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th December 2008</i>
<i>Coming into force</i>	- -	<i>18th December 2008</i>

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

⁽¹⁾ 1986 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).