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STATUTORY INSTRUMENTS

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**2008 No. 954**

The Companies Act 2006 (Consequential Amendments)  
(Taxes and National Insurance) Order 2008

PART 3

CONSEQUENTIAL AMENDMENTS TO SECONDARY  
LEGISLATION COMING INTO FORCE ON 6TH APRIL 2008

*The Stamp Duty Reserve Tax (UK Depository Interests  
in Foreign Securities) Regulations 1999 (S.I. 1999/2383)*

**Interpretation**

**48.** In regulation 2 of the Stamp Duty Reserve Tax (UK Depository Interests in Foreign Securities) Regulations 1999, in the definition of “depository interest”, for “section 207 of the Companies Act 1989 (transfer of securities without written instrument)” substitute “section 785 of the Companies Act 2006 (provision enabling procedures for evidencing and transferring title)”.