

SCHEDULE 2

Consequential amendments to secondary legislation

Stamp Duty Reserve Tax Regulations 1986

25. In regulation 8 of the Stamp Duty Reserve Tax Regulations 1986⁽¹⁾ (appeals against determination)—

- (a) in paragraphs (4) and (4A) omit “Lands”;
- (b) in paragraph (4B)—
 - (i) for “appropriate Lands” substitute “appropriate”; and
 - (ii) in sub-paragraph (a) for “Lands Tribunal” substitute “Upper Tribunal”.

⁽¹⁾ [S.I. 1986/1711](#). Regulation 8 was amended by regulation 3 of the Stamp Duty Reserve Tax (Amendment) Regulations 1993 ([S.I. 1993/3110](#)) and paragraph 14 of Schedule 2 to the Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 ([S.I. 2009/56](#)).