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STATUTORY INSTRUMENTS

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**2009 No. 2954**

**STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No.12) 2009

<i>Made</i>	- - - -	<i>5th November 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>6th November 2009</i>
<i>Coming into force</i>		<i>29th November 2009</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE  
TAX (INVESTMENT EXCHANGES AND  
CLEARING HOUSES) REGULATIONS (NO.12) 2009**

1. Citation and commencement
  2. Interpretation
  3. Prescription of recognised investment exchanges and recognised clearing houses
  4. Prescribed circumstances for the purposes of sections 116 and 117
  5. Consequential provision
- Signature  
Explanatory Note