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STATUTORY INSTRUMENTS

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**2009 No. 2976**

**STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No. 14) 2009

<i>Made</i>	- - - -	<i>10th November 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>11th November 2009</i>
<i>Coming into force</i>		<i>4th December 2009</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE  
TAX (INVESTMENT EXCHANGES AND  
CLEARING HOUSES) REGULATIONS (NO. 14) 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
  6. Revocation of the Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No.3) 2009 (SI 2009/397)
- Signature  
Explanatory Note