
STATUTORY INSTRUMENTS

2009 No. 397

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No. 3) 2009

<i>Made</i>	- - - -	<i>26th February 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd March 2009</i>
<i>Coming into force</i>		<i>23rd March 2009</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE
TAX (INVESTMENT EXCHANGES AND
CLEARING HOUSES) REGULATIONS (NO. 3) 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