

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Stamp Duty Reserve Tax Regulations 1986

- 13.—(1) Regulation 2 (interpretation) is amended as follows.
- (2) Omit the definitions of “General Commissioners” and “Special Commissioners”.
- (3) Before the definition of “investment business” insert—
““HMRC” means Her Majesty’s Revenue and Customs;”.
- (4) After the definition of “the Treasury Regulations” insert—
““tribunal” has the same meaning as in the Taxes Management Act 1970;”.