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STATUTORY INSTRUMENTS

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**2010 No. 2236**

**STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Investment Exchanges and Clearing Houses) Regulations (No. 5) 2010

*Made - - - - 9th September 2010  
Laid before the House of  
Commons - - 10th September 2010  
Coming into force 4th October 2010*

**THE STAMP DUTY AND STAMP DUTY RESERVE  
TAX (INVESTMENT EXCHANGES AND  
CLEARING HOUSES) REGULATIONS (NO. 5) 2010**

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