
STATUTORY INSTRUMENTS

2012 No. 2395

STAMP DUTY LAND TAX

The Stamp Duty Land Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) (Amendment) Regulations 2012

Made - - - - 17th September 2012
Laid before the House of
Commons - - - 18th September 2012
Coming into force 1st November 2012

**THE STAMP DUTY LAND TAX AVOIDANCE
SCHEMES (PRESCRIBED DESCRIPTIONS OF
ARRANGEMENTS) (AMENDMENT) REGULATIONS 2012**

1. Citation, commencement and interpretation
2. Amendment of the Principal Regulations
3. For regulation 1(2) of the principal Regulations substitute—
4. For regulation 1(3) of the principal Regulations substitute —
5. (1) For regulation 2 (prescribed description of arrangements in relation...
6. In the Schedule to the principal Regulations (excluded arrangements), for...
Signature
Explanatory Note