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STATUTORY INSTRUMENTS

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**2014 No. 9**

**STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax  
(European Central Counterparty N.V.) Regulations 2014

<i>Made</i>	- - - -	<i>8th January 2014</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th January 2014</i>
<i>Coming into force</i>	- -	<i>30th January 2014</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 116 and 117 of the Finance Act 1991 <sup>M1</sup>.

**Marginal Citations**

**M1** 1991 c. 31. Section 116(4) was amended by paragraph 5 of Schedule 20 to the [Financial Services and Markets Act 2000 \(c. 8\)](#), by paragraph 7 of Schedule 21 to the [Finance Act 2007 \(c. 11\)](#) and by regulation 20 of [S.I. 2013/504](#). Sections 116(1)(b) and 117(b) were amended by section 65 of the [Finance Act 2010 \(c. 13\)](#) and substituted by regulation 20 of [S.I. 2013/504](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Stamp Duty and Stamp Duty Reserve Tax (European Central Counterparty N.V.) Regulations 2014, Introductory Text.