
STATUTORY INSTRUMENTS

2014 No. 9

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

Citation, commencement and effect

1.—(1) These regulations may be cited as the Stamp Duty and Stamp Duty Reserve Tax (European Central Counterparty N.V.) Regulations 2014 and come into force on 30th January 2014.

(2) These Regulations have effect—

- (a) for the purposes of the charge to stamp duty, in relation to instruments executed on or after 30th January 2014;
- (b) for the purposes of the charge to stamp duty reserve tax—
 - (i) in the case of agreements to transfer traded securities or options which are not conditional, in relation to agreements made on or after 30th January 2014;
 - (ii) in the case of agreements to transfer traded securities or options which are conditional, in relation to agreements where the condition is satisfied on or after 30th January 2014.

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, Section 1.