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STATUTORY INSTRUMENTS

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**2014 No. 911**

The Stamp Duty and Stamp Duty Reserve Tax  
(Exchange Traded Funds) (Exemption) Regulations 2014

**Exemption from stamp duty reserve tax**

**3.** Stamp duty reserve tax shall not be chargeable on a transfer or an agreement to transfer units in an exchange traded fund.

**Changes to legislation:**

There are currently no known outstanding effects for the The Stamp Duty and Stamp Duty Reserve Tax (Exchange Traded Funds) (Exemption) Regulations 2014, Section 3.