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STATUTORY INSTRUMENTS

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**2022 No. 102**

**STAMP DUTY  
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty  
Reserve Tax (LCH SA) Regulations 2022

<i>Made</i>	- - - -	<i>3rd February 2022</i>
<i>Laid before the House of Commons</i>	- -	<i>7th February 2022</i>
<i>Coming into force</i>		<i>28th February 2022</i>

**THE STAMP DUTY AND STAMP DUTY  
RESERVE TAX (LCH SA) REGULATIONS 2022**

1. Citation, commencement and effect
  2. Interpretation
  3. Prescription of LCH SA
  4. Prescribed circumstances for the purposes of sections 116 and 117
- Signature  
Explanatory Note