



# Finance Act 2010

## 2010 CHAPTER 13

### PART 3

#### OTHER PROVISIONS

##### *Miscellaneous*

#### **65 Stamp duty and SDRT: clearing houses**

- (1) In sections 116(1)(b) and 117(1)(b) of FA 1991 (investment exchanges and clearing houses: stamp duty and SDRT), for the words after “description) of such an exchange” substitute “ or clearing house, or a nominee (or nominee of a prescribed description) of a member of such an exchange or clearing house, and ”.
- (2) The amendments made by subsection (1) are treated as always having had effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Section 65.