## STATUTORY INSTRUMENTS

## 1988 No. 268

## **TAXES**

The Stamp Duty and Stamp Duty Reserve Tax (Definitions of Unit Trust Scheme) Regulations 1988

Made - - - - 18th February 1988

Laid before the House of

Commons - - 18th February 1988

Coming into force 11th March 1988

## THE STAMP DUTY AND STAMP DUTY RESERVE TAX (DEFINITIONS OF UNIT TRUST SCHEME) REGULATIONS 1988

- 1. Citation and commencement
- 2. Interpretation
- 3. Exception of certain unit trust schemes from Part VII and Part III
- 4. Description of a limited partnership scheme Signature Explanatory Note