Status:	This is the	original ve	ersion (	as it was	originally made)	. This
item of	legislation	is currentl	v only	available	in its original for	mat

## STATUTORY INSTRUMENTS

## 1993 No. 3110

The Stamp Duty Reserve Tax (Amendment) Regulations 1993

## Amendments to regulations 8, 12, 13 and 18 of the principal Regulations

**5.** In regulation 13(3) for the words "fraud, wilful default or neglect" and for the words "fraud, default or neglect" there shall be substituted in each place the words "fraudulent or negligent conduct".