

---

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**

**6.** In regulation 18(3) for the words “fraud, wilful default or neglect” in each place where they occur there shall be substituted the words “fraudulent or negligent conduct”.