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STATUTORY INSTRUMENTS

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**1997 No. 1156**

**TAXES**

**The Stamp Duty and Stamp Duty Reserve Tax (Open-ended Investment Companies) Regulations 1997**

<i>Made</i>	- - - -	<i>3rd April 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>7th April 1997</i>
<i>Coming into force</i>		<i>28th April 1997</i>

**THE STAMP DUTY AND STAMP DUTY RESERVE TAX (OPEN-ENDED INVESTMENT COMPANIES) REGULATIONS 1997**

1. Citation and commencement
  2. Interpretation
  3. Application of section 57(1A) and (1B) of the Finance Act 1946 to open-ended investment companies
  4. Repurchase of shares by authorised corporate director
  5. Bearer securities issued by an open-ended investment company in a foreign currency
  6. Shares in open-ended investment companies dealing in interest-bearing investments
  7. Conversion of an authorised unit trust to an open-ended investment company—exemption from stamp duty charge
  8. Conversion of an authorised unit trust to an open-ended investment company—exemption from stamp duty reserve tax charge
  9. Amalgamation of an authorised unit trust with an open-ended investment company—exemption from stamp duty charge
  10. Amalgamation of an authorised unit trust with an open-ended investment company—exemption from stamp duty reserve tax charge
  11. Disapplication of section 42 of the Finance Act 1930
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- Signature  
Explanatory Note