
STATUTORY INSTRUMENTS

2005 No. 1990

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Extension of Exceptions relating to Recognised Exchanges) Regulations 2005

<i>Made</i>	- - - -	<i>20th July 2005</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>21st July 2005</i>
<i>Coming into force</i>	- -	<i>11th August 2005</i>

The Treasury, in exercise of the powers conferred upon them by section 50(1) and (4) of the Finance (No.2) Act 2005⁽¹⁾, make the following Regulations: