
STATUTORY INSTRUMENTS

2012 No. 736

The Finance Act 2010, Schedule 6,
Part 2 (Commencement) Order 2012

Paragraph 15 of Schedule 6 (amendment of FA 1999)

10. The amendments of paragraph 6(3) of Schedule 19 to FA 1999⁽¹⁾ (exclusion of charge to stamp duty reserve tax in certain cases of change of ownership) made by paragraph 15(1) and (2) of Schedule 6 come into force in relation to surrenders (within the meaning given by paragraph 2(1) of Schedule 19 to FA 1999) occurring on or after 1st April 2012.

⁽¹⁾ 1999 c. 16. Section 69(2) of the Finance Act 2010 (c. 13) provides that “FA”, followed by a year, means the Finance Act of that year.