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STATUTORY INSTRUMENTS

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**2012 No. 886**

**The Child Trust Funds, Registered Pension  
Schemes and Stamp Duty Reserve Tax  
(Consequential Amendments) Regulations 2012**

**Amendment of the Stamp Duty Reserve Tax Regulations 1986**

4.—(1) The Schedule to the Stamp Duty Reserve Tax Regulations 1986<sup>(1)</sup> is amended as follows.

(2) In the Table in Part 1 of the Schedule (which applies the provisions of the Taxes Management Act 1970 specified in the first column of that Table, subject to any modification specified in the second column of that Table), omit the entries in both columns for sections 72(1) to (3) and 73.

(3) In Part 2 of the Schedule (which restates and applies the provisions of the Taxes Management Act 1970 as modified), omit restated sections 72(1) to (3) (trustees, guardians, etc of incapacitated persons) and 73 (further provision as to infants).

(4) In restated section 118(1) (interpretation), omit the definition of “incapacitated person”.

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<sup>(1)</sup> [S.I. 1986/1711](#); to which there have been amendments not relevant to these Regulations.