
STATUTORY INSTRUMENTS

2013 No. 1401

**STAMP DUTY
STAMP DUTY RESERVE TAX**

The Stamp Duty and Stamp Duty Reserve Tax (Collective Investment Schemes) (Exemptions) Regulations 2013

<i>Made</i> - - - -	<i>6th June 2013</i>
<i>Laid before the House of Commons</i> - -	<i>7th June 2013</i>
<i>Coming into force</i>	<i>28th June 2013</i>

**THE STAMP DUTY AND STAMP DUTY
RESERVE TAX (COLLECTIVE INVESTMENT
SCHEMES) (EXEMPTIONS) REGULATIONS 2013**

1. Citation and commencement
 2. Amendment of Part IV of the Finance Act 1986
 3. After section 90(7A) insert— (7B) Section 87 above does not...
 4. Amendment of Part IV of Schedule 13 to the Finance Act 1999
 5. After paragraph 25 insert— (1) Subject to sub-paragraph (3), stamp duty is not chargeable...
- Signature
Explanatory Note