STATUTORY INSTRUMENTS

2013 No. 1113

STAMP DUTY

STAMP DUTY RESERVE TAX

The Stamp Duty and Stamp Duty Reserve Tax (Singapore Exchange Securities Trading Limited) (Recognised Foreign Exchange) Regulations 2013

Made - - - -	*8th May 2013*
Laid before the House of Commons	*9th May 2013*
Coming into force - -	*1st June 2013*

The Treasury make the following Regulations in exercise of the powers conferred by section 80B(3)(b) of the Finance Act 1986(**a**):

Citation and commencement

1. These Regulations may be cited as the Stamp Duty and Stamp Duty Reserve Tax (Singapore Exchange Securities Trading Limited) (Recognised Foreign Exchange) Regulations 2013 and come into force on 1st June 2013.

Specification of a recognised foreign exchange within section 80B(3) of the Finance Act 1986

2. Singapore Exchange Securities Trading Limited is a market which is specified as a recognised foreign exchange within the meaning of section 80B(3) of the Finance Act 1986.

Desmond Swayne
Mark Lancaster
8th May 2013 Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify the market known as Singapore Exchange Securities Trading Limited as a recognised foreign exchange for the purposes of stamp duty and stamp duty reserve tax relief.

Regulation 1 provides for the citation and commencement of these Regulations.

(**a**) 1986 c. 41: section 80B was inserted by section 97(1) of the Finance Act 1997 (c. 16).

Regulation 2 specifies that Singapore Exchange Securities Trading Limited is a recognised foreign exchange within the meaning of section 80B(3) of the Finance Act 1986.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at http://www.hmrc.gov.uk/thelibrary/tiins.htm.

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