

**2011 No. 1085**

**STAMP DUTY**

**STAMP DUTY RESERVE TAX**

**The Stamp Duty and Stamp Duty Reserve Tax (SIX Swiss  
Exchange AG)(Recognised Foreign Exchange)  
Regulations 2011**

<i>Made</i> - - - -	<i>5th April 2011</i>
<i>Laid before the House of Commons</i>	<i>6th April 2011</i>
<i>Coming into force</i> - -	<i>27th April 2011</i>

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 (SIX Swiss Exchange AG)(Recognised Foreign Exchange) Regulations 2011 and shall come into force on 27th April 2011.

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

2. The SIX Swiss Exchange AG is a market which is specified as a recognised foreign exchange within the meaning of section 80B(3) of the Finance Act 1986.

5th April 2011

*Michael Fabricant*  
*Angela Watkinson*  
Two of the Lords Commissioners of Her Majesty's Treasury

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

## **EXPLANATORY NOTE**

*(This note is not part of the Regulation)*

These Regulations specify the market known as the SIX Swiss Exchange AG 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.

Regulation 2 specifies that the SIX Swiss Exchange AG is a recognised foreign exchange within the meaning of section 80B(3) of the Finance Act 1986.

In line with government commitments, a Tax Information and Impact Note has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.

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