

2008 No. 914

TAXES

**The Stamp Duty Reserve Tax (virt-x Exchange Limited)
(Amendment) Regulations 2008**

<i>Made</i>	- - - -	<i>27th March 2008</i>
<i>Laid before the House of Commons</i>		<i>28th March 2008</i>
<i>Coming into force</i>	- -	<i>18th April 2008</i>

The Treasury, in exercise of the powers conferred upon them by sections 116(3) and (4) and 117 of the Finance Act 1991(a), makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Stamp Duty Reserve Tax (virt-x Exchange Limited) (Amendment) Regulations 2008 and shall come into force on 18th April 2008.

Amendment of the Stamp Duty Reserve Tax (virt-x Exchange Limited) Regulations 1995

2.—(1) Amend the Stamp Duty Reserve Tax (virt-x Exchange Limited) Regulations 1995(b) as follows.

(2) In regulation 1 for “virt-x Exchange Limited” substitute “SWX Europe Limited”.

(3) In regulation 2(c), in the definitions of “Board of directors”, “the Exchange” and “member” for “virt-x Exchange Limited” substitute “SWX Europe Limited”.

(4) In regulation 3(b) for “virt-x Exchange Limited” substitute “SWX Europe Limited”.

Alan Campbell
Dave Watts

27th March 2008

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) 1991 c. 31. Section 116(4) was amended by paragraph 5 of Schedule 20 to the Financial Services and Markets Act 2000 (c. 8).
(b) S.I. 1995/2051, relevantly amended, and retitled, by S.I. 2001/2267.
(c) Regulation 2 was amended by regulation 3 of S.I. 2003/2078.

EXPLANATORY NOTE

(This note is not part of the Order)

These Regulations amend the Stamp Duty Reserve Tax (virt-x Exchange Limited) Regulations 1995 (S.I. 1995/2051). The purpose of the amendments is to reflect the change of name of virt-x Exchange Limited to SWX Europe Limited. The change of name was effective from 3rd March 2008 and these Regulations come into force as soon as possible after that date, on 18th April 2008.

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