STATUTORY INSTRUMENTS

## 2006 No. 3427

## **STAMP DUTY LAND TAX**

The Stamp Duty Land Tax (Electronic Communications) (Amendment) Regulations 2006

Made	20th December 2006
Laid before the House of	
Commons	21st December 2006
Coming into force	31st January 2007

## THE STAMP DUTY LAND TAX (ELECTRONIC COMMUNICATIONS) (AMENDMENT) REGULATIONS 2006

- 1. Citation and commencement
- 2. Amendment of the Stamp Duty Land Tax (Electronic Communications) Regulations 2005
- 3. In regulation 1(2) (interpretation)— (a) before the definition of "the...
- 4. (1) Amend regulation 2 (scope of these Regulations) as follows....
- 5. In regulation 3 (restriction on the use of electronic communications),...
- 6. After regulation 4 insert— Part 2A Electronic Communications and the...
- 7. (1) Amend regulation 5 (effect of delivering information by means...
- 8. (1) Amend regulation 6 (proof of content) as follows.
- 9. (1) Amend regulation 7 (proof of sender or recipient) as...
- At the end of regulation 9 (proof of delivery of... Signature Explanatory Note