

---

STATUTORY INSTRUMENTS

---

**1994 No. 2318**

**INCOME TAX**

The Income Tax (Authorised Unit Trusts)  
(Interest Distributions) Regulations 1994

*Made - - - - 5th September 1994*  
*Laid before the House of*  
*Commons - - 6th September 1994*  
*Coming into force 27th September 1994*

THE INCOME TAX (AUTHORISED UNIT TRUSTS)  
(INTEREST DISTRIBUTIONS) REGULATIONS 1994

1. Citation and commencement
  2. Interpretation
  3. Modifications of sections 468O and 468P in relation to interest distributions made to or received under a trust
  4. In section 468O for subsections (1) and (2) there shall...
  5. In section 468P— (a) in subsection (1)(c) for the words...
  6. Modification of section 468O in case where interest distribution made to or received under a trust is income of a person other than the trustees
  7. Information to be provided to the Board — interest distributions made without deduction of tax
  8. Inspection of records
  9. Use of information
- Signature  
Explanatory Note