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STATUTORY INSTRUMENTS

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**2001 No. 3629**

The Financial Services and Markets Act 2000  
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

*The Finance Act 1995 (c. 4)*

**Persons not treated as UK representatives**

**89.** In section 127(17) (persons not treated as UK representatives: interpretation) for the definitions of “collective investment scheme” and “participant” substitute—

““collective investment scheme” has the meaning given by section 235 of the Financial Services and Markets Act 2000 and “participant”, in relation to such a scheme, shall be construed in accordance with that section;”.