
STATUTORY INSTRUMENTS

2011 No. 2951

CORPORATION TAX

The Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) (Amendment) Regulations 2011

Made - - - - 8th December 2011
Laid before the House of
Commons - - 9th December 2011
Coming into force 1st January 2012

**THE INVESTMENT TRUSTS (DIVIDENDS)
(OPTIONAL TREATMENT AS INTEREST
DISTRIBUTIONS) (AMENDMENT) REGULATIONS 2011**

1. Citation, commencement and effect
 2. Amendment to the Investment Trusts (Dividends) (Optional Treatment as Interest Distributions) Regulations 2009
 3. Amendment of regulation 6 (notification of designation of dividends as interest distributions)
 4. Amendment of regulation 12 (failure to obtain approval as an investment trust)
- Signature
Explanatory Note