
STATUTORY INSTRUMENTS

2013 No. 1400

**CAPITAL GAINS TAX
CORPORATION TAX**

**The Collective Investment Schemes (Tax
Transparent Funds, Exchanges, Mergers and
Schemes of Reconstruction) Regulations 2013**

Approved by the House of Commons

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| <i>Made</i> | - - - - | <i>6th June 2013</i> |
| <i>Laid before the House of Commons</i> | - - | <i>7th June 2013</i> |
| <i>Coming into force</i> | | <i>8th June 2013</i> |

**THE COLLECTIVE INVESTMENT SCHEMES (TAX
TRANSPARENT FUNDS, EXCHANGES, MERGERS AND
SCHEMES OF RECONSTRUCTION) REGULATIONS 2013**

1. Citation, commencement and effect
 2. Amendment of the Taxation of Chargeable Gains Act 1992
 3. Amendments in relation to tax transparent collective investment schemes
 4. After section 211A insert— Transfers of assets to certain collective...
 5. In section 212(1) (annual deemed disposal of holdings of unit...
 6. In section 213 (spreading of gains and losses under section...
 7. In section 288 (interpretation)— (a) in subsection (1), at the...
 8. Amendments in relation to exchanges, mergers and schemes of reconstruction
 9. Omit section 102 (collective investment schemes with property divided into...
 10. In section 103A (application of Act to certain offshore funds),...
 11. In Part 3, after Chapter 3 insert— CHAPTER 4 COLLECTIVE...
 12. In section 288 (interpretation), in subsection (1), at the appropriate...
 13. After Schedule 5A insert— SCHEDULE 5AZA Meaning of “scheme of...
 14. Amendment to the Authorised Investment Funds (Tax) Regulations 2006
 15. Amendment to the Offshore Funds (Tax) Regulation 2009
- Signature
Explanatory Note