
STATUTORY INSTRUMENTS

2013 No. 1400

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

Amendments in relation to tax transparent collective investment schemes

7. In section 288 (interpretation)—
- (a) in subsection (1), at the appropriate place insert—
 - ““participant”, in relation to a collective investment scheme, has the meaning given by section 103C(10);”
 - (b) in subsection (3A)(a)(1), after “211,” insert “211B,” and
 - (c) in the table in subsection (8), insert the following at the appropriate place—

“Authorised contractual scheme	s 103D(5)”
“Co-ownership scheme	s 103D(5)”