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## STATUTORY INSTRUMENTS

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# 2013 No. 2819

## The Unauthorised Unit Trusts (Tax) Regulations 2013

### PART 1

#### Introductory and general provisions

##### Citation, commencement and effect

- 1.—(1) These Regulations may be cited as the Unauthorised Unit Trusts (Tax) Regulations 2013.
- (2) Chapters 1 and 2 of Part 2 and Chapter 1 of Part 4 (and this Part so far as applying to those Chapters) come into force on the day after the day on which these Regulations are made.
- (3) Apart from that, these Regulations come into force on 6th April 2014.

##### Interpretation

2. In these Regulations—

- “the AIF Regulations” means the Authorised Investment Funds (Tax) Regulations 2006 <sup>M1</sup>,
- “the Commissioners” means the Commissioners for Her Majesty's Revenue and Customs,
- “eligible investor” has the meaning given by regulation 3(2),
- “exempt unauthorised unit trust” has the meaning given by regulation 3(1),
- “friendly society” has the same meaning it has for the purposes of Part 3 of FA 2012 (friendly societies carrying on long-term business),
- “insurance company” has the same meaning as it has for the purposes of Part 2 of FA 2012 (insurance companies carrying on long-term business),
- “non-reporting fund” has the same meaning as it has for the purposes of the Offshore Funds Regulations,
- “notice” means notice in writing,
- “the Offshore Funds Regulations” means the Offshore Funds (Tax) Regulations 2009 <sup>M2</sup>,
- “prospectus” means a prospectus or similar document made available to investors,
- “UK resident” means resident in the United Kingdom (and references to a UK resident company are to a company which is resident there).

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##### Marginal Citations

- M1** S.I. 2006/964, amended by Schedule 3 to the [Corporation Tax Act 2010 \(c.4\)](#) (referred to as “CTA 2010” in the remaining footnotes) and by S.I. 2006/964, 2006/3239, 2007/683, 2007/794, 2008/705, 2008/1463, 2008/3159, 2009/2036, 2009/2199, 2010/294, 2010/1642, 2011/244, 2011/2192, 2012/519, 2012/1783, 2012/3043 and 2013/1772.

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**Changes to legislation:** *There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, PART 1. (See end of Document for details)*

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**M2** [S.I. 2009/3001](#), amended by [S.I. 2009/3139](#), 2010/294, 2011/1211, 2011/2192, 2011/2999, 2013/661, 2013/1411 and 2013/1770.

**Changes to legislation:**

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, PART 1.