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STATUTORY INSTRUMENTS

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**2013 No. 2819**

**The Unauthorised Unit Trusts (Tax) Regulations 2013**

**PART 2**

Exempt unauthorised unit trusts

CHAPTER 6

Relief for trustees of an exempt unauthorised unit trust

**Amounts ineligible for relief under regulation 18**

**19.**—(1) Relief is not to be given under regulation 18 for any part of a deemed payment so far as it is ineligible for relief.

(2) In determining the extent (if any) to which the payment is ineligible for relief section 450 of ITA 2007 (payments ineligible for relief) applies in relation to the payment as that section applies in relation to a payment to which section 449 of that Act applies<sup>M1</sup>.

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**Marginal Citations**

**M1** [Section 449](#) was amended by section 66(4) of the FA 2008.

**Changes to legislation:**

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 19.