
STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 5

Repeals and consequential amendments

Finance Act 2000

35. In paragraph 51(3) ^{M1} of Schedule 22 to the Finance Act 2000 ^{M2} (tonnage tax: general exclusion of investment income)—

- (a) omit paragraph (c) (together with the “or” at the end of it),
- (b) in paragraph (d), for “that Part” substitute “ Part 10 of that Act ”, and
- (c) at the end of that paragraph insert—
 - “, or
 - (e) regulation 15 of the Unauthorised Unit Trusts (Tax) Regulations 2013.”.

Marginal Citations

M1 Paragraph 51 was amended by section 1322 of and paragraphs 462 and 470 of Schedule 1 to the Corporation Tax Act 2009 (c.4) (referred to as “CTA 2009” in the remaining footnotes)

M2 2000 c.17.

Changes to legislation:

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 35.