
STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 5

Repeals and consequential amendments

FA 2012

- 40.** In section 74(1) of FA 2012 (the I – E rules: meaning of “income”)—
- (a) omit paragraph (f),
 - (b) omit the “and” before paragraph (j), and
 - (c) after that paragraph insert—
 - “, and
 - (k) income of the company chargeable under regulation 15 of the Unauthorised Unit Trusts (Tax) Regulations 2013.”.