
STATUTORY INSTRUMENTS

2015 No. 2053

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

The Unauthorised Unit Trusts (Tax)
(Amendment No. 2) Regulations 2015

Made - - - - 16th December 2015
Laid before the House of
Commons - - - 17th December 2015
Coming into force 7th January 2016

**THE UNAUTHORISED UNIT TRUSTS (TAX)
(AMENDMENT NO. 2) REGULATIONS 2015**

1. Citation and commencement
 2. Amendment of the Unauthorised Unit Trusts (Tax) Regulations 2013
 3. Disapplication of section 272A(1) to (4) of ITTOIA 2005: exempt unauthorised unit trusts
 4. Disapplication of section 272A(1) to (4) of ITTOIA 2005: mixed unauthorised unit trusts
- Signature
Explanatory Note