
STATUTORY INSTRUMENTS

2017 No. 1204

**CAPITAL GAINS TAX
CORPORATION TAX**

The Collective Investment Schemes and
Offshore Funds (Amendment of the Taxation of
Chargeable Gains Act 1992) Regulations 2017

<i>Made</i>	- - - -	<i>4th December 2017</i>
<i>Laid before the House of Commons</i>	- -	<i>5th December 2017</i>
<i>Coming into force</i>		<i>1st January 2018</i>

**THE COLLECTIVE INVESTMENT SCHEMES AND
OFFSHORE FUNDS (AMENDMENT OF THE TAXATION
OF CHARGEABLE GAINS ACT 1992) REGULATIONS 2017**

1. Citation, commencement and effect
 2. Amendment of the Taxation of Chargeable Gains Act 1992
 3. Offshore funds that are unit trust schemes
 4. In section 99B (calculation of the disposal cost of accumulation...
 5. Offshore funds that are not unit trust schemes
 6. Co-ownership schemes etc
 7. Insurance companies: disposals to connected manager
 8. Insurance companies: transfers of assets to certain collective investment schemes
 9. Insurance companies: spreading of gains etc
 10. Interpretation of TCGA 1992
 11. Consequential amendments
 12. In section 332 of the Income Tax Act 2007 (minor...
 13. In Schedule 22 to the Finance Act 2009, omit paragraphs...
 14. In section 363A(3) of the Taxation (International and Other Provisions)...
 15. In paragraph 47 of Schedule 23 to the Finance Act...
 16. Amendment to the Offshore Funds (Tax) Regulations 2009
- Signature
Explanatory Note