
STATUTORY INSTRUMENTS

2017 No. 1204

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

Insurance companies: transfers of assets to certain collective investment schemes

- 8.** In section 211B(1) (transfers of assets to certain collective investment schemes)—
- (a) in subsection (5), for the words from “has the same meaning” to the end substitute “means an offshore fund that is a transparent fund within the meaning given by regulation 11 of the Offshore Funds (Tax) Regulations 2009.”; and
 - (b) omit subsection (6).