
Status: Point in time view as at 08/04/2010.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2010, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 13

UNAUTHORISED UNIT TRUSTS

Consequential amendments

- 2 (1) In section 550 of ITTOIA 2005 (distributions from unauthorised unit trusts: income tax treated as paid), after “is” insert “, subject to section 943A of that Act (treatment of cases involving double tax relief),”.
- (2) In section 848 of ITA 2007 (income tax deducted at source treated as income tax paid by the recipient), at the end insert—
- “(4) In relation to income tax deducted at source under section 941 (unauthorised unit trusts), this section is subject to section 943A (treatment of cases involving double tax relief).”
- (3) In Schedule 4 to that Act (index of defined expressions), insert at the appropriate places—

“deemed income (in Chapter 13 of Part 15)	section 941(6)”
“foreign element (in Chapter 13 of Part 15)	section 943B”.

- (4) In section 971 of CTA 2009 (distributions from unauthorised unit trusts: overview of Chapter), in subsection (2)(a), after “is” insert “, subject to section 943A of that Act (treatment of cases involving double tax relief),”.

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