



# Taxation (International and Other Provisions) Act 2010

## 2010 CHAPTER 8

### PART 4

#### TRANSFER PRICING

### CHAPTER 8

#### SUPPLEMENTARY PROVISIONS AND INTERPRETATION OF PART

##### *Unit trusts*

#### **207 Application of Part to unit trusts**

- (1) This Part has effect as follows.
- (2) As if a unit trust scheme were a company that is a body corporate.
- (3) As if the rights of the unit holders under a unit trust scheme were shares in the company that the scheme is deemed to be.
- (4) As if rights and powers of a person in the capacity of a person entitled to act for the purposes of a unit trust scheme were rights and powers of the scheme.
- (5) As if provision made or imposed as between—
  - (a) a person in the capacity of a person entitled to act for the purposes of a unit trust scheme, and
  - (b) another person,were made or imposed as between the scheme and that other person.

**Changes to legislation:**

There are currently no known outstanding effects for the Taxation (International and Other Provisions) Act 2010, Section 207.