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STATUTORY INSTRUMENTS

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**1996 No. 1583**

**TAXES**

**The Capital Gains Tax (Pension Funds  
Pooling Schemes) Regulations 1996**

<i>Made</i>	- - - -	<i>19th June 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>19th June 1996</i>
<i>Coming into force</i>		<i>11th July 1996</i>

**THE CAPITAL GAINS TAX (PENSION FUNDS  
POOLING SCHEMES) REGULATIONS 1996**

1. These Regulations may be cited as the Capital Gains Tax...
2. In these Regulations— “pension funds pooling scheme” means a unit...
3. A unit trust scheme which is a pension funds pooling...

Signature

Explanatory Note