
STATUTORY INSTRUMENTS

1997 No. 1154

The Open-ended Investment Companies (Tax) Regulations 1997

PART IV

OTHER SPECIFIC MODIFICATIONS OF THE TAX ACTS

Modification of section 832(1)

14. In section 832(1) after the definition of “notice” there shall be inserted the following definitions—

““open-ended investment company”, and “authorised corporate director”, “owner of shares” and “scheme property” in relation to an open-ended investment company, have the meanings given by subsection (10) of section 468, read with subsections (11) to (18) of that section, as those subsections are added by regulation 10(4) of the Open-ended Investment Companies (Tax) Regulations 1997;”.