
STATUTORY INSTRUMENTS

1997 No. 1154

The Open-ended Investment Companies (Tax) Regulations 1997

PART V

SPECIFIC MODIFICATIONS OF THE 1992 ACT

Modifications of section 288 of the 1992 Act

23. In section 288(8) of the 1992 Act in the Table—

- (a) after the expression ““Absolutely entitled as against the trustee”” there shall be inserted the following expression and reference—

““Authorised corporate director”	S.272(5AB) (as that provision is inserted by regulation 22(b) of the Open-ended Investment Companies (Tax) Regulations 1997);”
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- (b) after the expression ““Market value”” there shall be inserted the following expression and reference—

““Open-ended investment company”	S.99 (as that section is modified by regulation 20 of the Open-ended Investment Companies (Tax) Regulations 1997).”
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