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STATUTORY INSTRUMENTS

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**1997 No. 1715**

**INCOME TAX**

**The Open-ended Investment Companies  
(Tax) (Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>18th July 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>18th July 1997</i>
<i>Coming into force</i>		<i>8th August 1997</i>

**THE OPEN-ENDED INVESTMENT COMPANIES  
(TAX) (AMENDMENT) REGULATIONS 1997**

1. Citation and commencement
  2. Interpretation
  3. Amendments to the principal Regulations
  4. In regulation 5 after paragraph (1) there shall be inserted...
  5. In regulation 7(1)(b) for the word "paragraph" there shall be...
  6. In regulation 11(2)(b) for the word "subsection" there shall be...
- Signature  
Explanatory Note