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STATUTORY INSTRUMENTS

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**1997 No. 213**

**The Unit Trust Schemes and Offshore Funds  
(Non-qualifying Investments Test) Order 1997**

**Amendments to paragraph 8 of Schedule 10 to the Finance Act 1996**

4. In sub-paragraph (3)—
- (a) after the words “offshore fund” there shall be inserted the words “or open-ended investment company”;
  - (b) after the words “or fund” there shall be inserted the words “or company”.