
STATUTORY INSTRUMENTS

1997 No. 213

INCOME TAX

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

Made - - - - 3rd February 1997
Laid before the House of
Commons - - 4th February 1997
Coming into force 25th February 1997

**THE UNIT TRUST SCHEMES AND OFFSHORE FUNDS
(NON-QUALIFYING INVESTMENTS TEST) ORDER 1997**

1. Citation and commencement
2. Amendments to paragraph 8 of Schedule 10 to the Finance Act 1996
3. In sub-paragraph (2)(d) after the word “fund” there shall be...
4. In sub-paragraph (3)— (a) after the words “offshore fund” there...
5. After sub-paragraph (3) there shall be inserted the following sub-paragraph
—...
6. In sub-paragraph (4)— (a) for the words “sub-paragraph (3)” there...
7. After sub-paragraph (5) there shall be inserted the following sub-paragraph
—...
8. In sub-paragraph (6) after paragraph (b) there shall be added—...
9. After sub-paragraph (6) there shall be inserted the following sub-paragraphs
—...
10. After sub-paragraph (7) there shall be inserted the following sub-paragraphs
—...
Signature
Explanatory Note