
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 2

AMENDMENTS TO PRIMARY LEGISLATION

The Taxation of Chargeable Gains Act 1992 (c. 12)

Options and forfeited deposits

- 65.** In section 144(8)(c) (options and forfeited deposits)—
- (a) in sub-paragraph (i) for the words from “authorised” to “that Act” substitute “authorised person within the meaning given by section 143(8)”;
 - (b) in sub-paragraph (iii) omit “or institution” (twice).