
STATUTORY INSTRUMENTS

2006 No. 981

**INCOME TAX
CORPORATION TAX**

**The Unit Trust Schemes and Offshore Funds
(Non-qualifying Investments Test) Order 2006**

<i>Made</i>	- - - -	<i>30th March 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>30th March 2006</i>
<i>Coming into force</i>		<i>20th April 2006</i>

**THE UNIT TRUST SCHEMES AND OFFSHORE FUNDS
(NON-QUALIFYING INVESTMENTS TEST) ORDER 2006**

1. Citation, commencement and effect
2. Amendments to paragraph 8 of Schedule 10 to the Finance Act 1996
3. In sub-paragraph (2) for paragraphs (e) and (f) substitute—
4. In sub-paragraph (4) for the words from “paragraphs (a)” to...
5. After sub-paragraph (7F) insert the following sub-paragraphs—
Signature
Explanatory Note