
STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 2

Exempt unauthorised unit trusts

CHAPTER 3

Gains accruing to an exempt unauthorised unit trust

Exemption for gains accruing to an exempt unauthorised unit trust

10. Gains accruing to an exempt unauthorised unit trust are not chargeable gains for the purposes of TCGA 1992.

Changes to legislation:

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 10.