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STATUTORY INSTRUMENTS

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**2013 No. 2819**

**The Unauthorised Unit Trusts (Tax) Regulations 2013**

**PART 5**

Repeals and consequential amendments

**CTA 2009**

- 38.**—(1) CTA 2009 is amended as follows.
- (2) In section 932(1) (overview of Part), omit paragraph (d).
  - (3) Omit Chapter 5 <sup>M1</sup> of Part 10 (distributions from unauthorised unit trusts).
  - (4) In section 982(1)(a) and (2)(a) <sup>M2</sup> (provisions which must be given priority over Part 10), omit “5 or”.

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**Marginal Citations**

- M1** [Chapter 5](#) was amended by paragraph 66 of Schedule 1 to CTA 2010.
- M2** [Section 982\(1\)\(a\)](#) was amended by paragraph 26 of Schedule 14 to FA 2009.

**Changes to legislation:**

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 38.