STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 5

Repeals and consequential amendments

FA 2012

40. In section 74(1) of FA 2012 (the I – E rules: meaning of "income")—

(a) omit paragraph (f),

(b) omit the "and" before paragraph (j), and

(c) after that paragraph insert—

", and

(k) income of the company chargeable under regulation 15 of the Unauthorised Unit Trusts (Tax) Regulations 2013.".

Changes to legislation:
There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 40.