
STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 5

Repeals and consequential amendments

Offshore Funds Regulations

43. In regulation 18(6) ^{M1} of the Offshore Funds Regulations (the charge to tax: further provisions)—

- (a) omit the “or” at the end of paragraph (a), and
- (b) after paragraph (b) insert—

“, or

- (c) the trustees of an exempt unauthorised unit trust to which regulations 22 or 23 of the Unauthorised Unit Trusts (Tax) Regulations 2013 applies.”.

Marginal Citations

M1 Regulation 8(6) was substituted by S.I. 2011/2999.

Changes to legislation:

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, Section 43.