
STATUTORY INSTRUMENTS

2014 No. 585

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

**The Unauthorised Unit Trusts (Tax)
(Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>12th March 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>13th March 2014</i>
<i>Coming into force</i>		<i>6th April 2014</i>

**THE UNAUTHORISED UNIT TRUSTS
(TAX) (AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
 2. Amendment of the Unauthorised Unit Trusts (Tax) Regulations 2013
 3. Exclusion of certain unit trusts from meaning of “exempt unauthorised unit trust” and “non-exempt unauthorised unit trust”
 4. In regulation 27, for the words from “not” to the...
 5. Application of section 490 of CTA 2009 to non-exempt unauthorised unit trusts
- Signature
Explanatory Note