
STATUTORY INSTRUMENTS

2014 No. 585

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

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 end substitute—
- “not—
- (a) an exempt unauthorised unit trust, or
 - (b) treated by regulations made in exercise of the powers conferred by section 1007(2) of ITA 2007 as not being a unit trust scheme for the purposes of the definition of “unauthorised unit trust” in section 989 of that Act.”