
STATUTORY INSTRUMENTS

2014 No. 685

**INCOME TAX
CORPORATION TAX**

The Investment Transactions (Tax) Regulations 2014

<i>Made</i>	- - - -	<i>17th March 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>18th March 2014</i>
<i>Coming into force</i>		<i>8th April 2014</i>

THE INVESTMENT TRANSACTIONS (TAX) REGULATIONS 2014

1. Citation, commencement and effect
2. Investment transactions
3. “Relevant contract”
4. Loan relationships and related transactions
5. “Units in a collective investment scheme”
6. “Transaction in a carbon emission trading product”
7. Consequential amendments
8. (1) The Offshore Funds (Tax) Regulations 2009 are amended as...
9. (1) The Investment Trust (Approved Company) (Tax) Regulations 2011 are...
10. In the Unauthorised Unit Trusts (Tax) Regulations 2013, in regulation...
Signature
Explanatory Note