
STATUTORY INSTRUMENTS

2014 No. 685

The Investment Transactions (Tax) Regulations 2014

Consequential amendments

10. In the Unauthorised Unit Trusts (Tax) Regulations 2013, in regulation 24 (treatment of investment transactions carried out by exempt unauthorised unit trusts) for paragraph (2) substitute—

“(2) For the purposes of paragraph (1) an “investment transaction” is an investment transaction specified by regulation 2 of the Investment Transactions (Tax) Regulations 2014.”