
STATUTORY INSTRUMENTS

2017 No. 1204

The Collective Investment Schemes and
Offshore Funds (Amendment of the Taxation of
Chargeable Gains Act 1992) Regulations 2017

Interpretation of TCGA 1992

10. In section 288 (interpretation)—

- (a) in subsection (1), in the definition of “company”(1), for “sections 99 and 103A” substitute “section 99”; and
- (b) in subsection (8), in the entries for “authorised contractual scheme” and “co-ownership scheme”(2), for “s 103D(5)” substitute “s 103D(2)”.

(1) The definition of company was amended by paragraph 10 of Schedule 22 to the Finance Act 2009.

(2) The entries for “authorised contractual scheme” and “co-ownership scheme” were inserted by [S.I. 2013/1400](#).