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STATUTORY INSTRUMENTS

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**2017 No. 1204**

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

**Consequential amendments**

**12.** In section 332 of the Income Tax Act 2007<sup>(1)</sup> (minor definitions etc), in the definition of “company”—

- (a) for “sections 99 and 103A” substitute “section 99”; and
- (b) omit “and certain offshore funds”.

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<sup>(1)</sup> 2007 c. 3; section 332 was amended by paragraph 11(5) of Schedule 22 to the Finance Act 2009.