
STATUTORY INSTRUMENTS

2017 No. 1204

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

Consequential amendments

14. In section 363A(3) of the Taxation (International and Other Provisions) Act 2010⁽¹⁾ (residence of UCITS and AIFs), omit “or 103A”.

(1) [2010 c. 8](#). Section 363A was inserted by section 59 of the Finance Act [2011 \(c. 11\)](#) and was amended by paragraph 146 of Schedule 46 to the Finance Act [2013 \(c. 29\)](#) and section 289 of the Finance Act [2014 \(c. 26\)](#).