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STATUTORY INSTRUMENTS

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**2013 No. 1400**

**The Collective Investment Schemes (Tax  
Transparent Funds, Exchanges, Mergers and  
Schemes of Reconstruction) Regulations 2013**

**Citation, commencement and effect**

**1.—(1)** These Regulations may be cited as the Collective Investment Schemes (Tax Transparent Funds, Exchanges, Mergers and Schemes of Reconstruction) Regulations 2013 and come into force on 8th June 2013.

(2) These Regulations have effect in relation to disposals on or after that date.