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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**

**Amendments in relation to tax transparent collective investment schemes**

7. In section 288 (interpretation)—
- (a) in subsection (1), at the appropriate place insert—
    - ““participant”, in relation to a collective investment scheme, has the meaning given by section 103C(10);”
  - (b) in subsection (3A)(a)(1), after “211,” insert “211B,” and
  - (c) in the table in subsection (8), insert the following at the appropriate place—

“Authorised contractual scheme	s 103D(5)”
“Co-ownership scheme	s 103D(5)”