

---

STATUTORY INSTRUMENTS

---

**2014 No. 585**

**CAPITAL GAINS TAX  
CORPORATION TAX  
INCOME TAX**

**The Unauthorised Unit Trusts (Tax)  
(Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>12th March 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>13th March 2014</i>
<i>Coming into force</i>		<i>6th April 2014</i>

**THE UNAUTHORISED UNIT TRUSTS  
(TAX) (AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
  2. Amendment of the Unauthorised Unit Trusts (Tax) Regulations 2013
  3. Exclusion of certain unit trusts from meaning of “exempt unauthorised unit trust” and “non-exempt unauthorised unit trust”
  4. In regulation 27, for the words from “not” to the...
  5. Application of section 490 of CTA 2009 to non-exempt unauthorised unit trusts
- Signature  
Explanatory Note