



Finance Act 1981

1981 CHAPTER 35

PART VI

STAMP DUTY

110 Pooled pension funds

In Part VII of the Finance Act 1946, Part III of the Finance (No. 2) Act (Northern Ireland) 1946, section 30 of the Finance Act 1962 and section 3 of the Finance Act (Northern Ireland) 1962 the references to unit trust schemes shall be deemed not to include references to common investment arrangements made by the trustees of exempt approved schemes (within the meaning of section 21(1) of the Finance Act 1970) solely for the purposes of the schemes.