
STATUTORY INSTRUMENTS

1988 No. 266

TAXES

**The Capital Gains Tax (Definition of
Unit Trust Scheme) Regulations 1988**

Made - - - - 18th February 1988
Laid before the House of
Commons - - 18th February 1988
Coming into force 11th March 1988

**THE CAPITAL GAINS TAX (DEFINITION OF
UNIT TRUST SCHEME) REGULATIONS 1988**

1. Citation and commencement
 2. Interpretation
 3. Exception of certain unit trust schemes from the principal Act
 4. Description of a limited partnership scheme
- Signature
Explanatory Note