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STATUTORY INSTRUMENTS

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**1988 No. 266**

**TAXES**

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

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

The Treasury, in exercise of the powers conferred on them by section 92 of the Capital Gains Tax Act 1979<sup>(1)</sup>, hereby make the following Regulations:

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<sup>(1)</sup> 1979 c. 14; section 92 was amended by section 40(3) and (4) of the Finance Act 1987 (c. 16).