
STATUTORY INSTRUMENTS

1992 No. 571

The Income Tax (Definition of Unit Trust Scheme) (Amendment) Regulations 1992

Amendments to the principal regulations

3. In regulation 4(2)—
 - (a) in paragraph (i) of sub-paragraph (a) after the word “situated” there shall be inserted the words “or formerly situated”;
 - (b) in paragraph (ii) of sub-paragraph (a) after the words “so situated” wherever appearing there shall be inserted the words “or formerly situated”; and
 - (c) in paragraph (ii) of sub-paragraph (c) after the word “situated” there shall be inserted the words “or formerly situated”.