

---

STATUTORY INSTRUMENTS

---

**1992 No. 571**

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

**Amendments to the principal regulations**

- 4.** After paragraph (3) of regulation 4 there shall be added—

“(4) References in paragraph (2) of this Regulation to land formerly situated in an enterprise zone or in one or more enterprise zones are references to land on which buildings or structures were constructed where the expenditure on such construction was incurred, or was incurred under a contract entered into, at a time when the land was in an enterprise zone, being a time not more than ten years after the land was first included in an enterprise zone.”.