

SCHEDULE 10

PERMITTED LINKS

PART I

DESCRIPTIONS OF PROPERTY BY REFERENCE TO WHICH BENEFITS MAY BE DETERMINED

5. Units in—

- (a) a unit trust scheme falling within Council Directive [85/611/EEC](#) of 20 December 1985 on the co-ordination of laws, regulations and administrative provisions relating to undertakings for collective investments in transferable securities;
- (b) an authorised unit trust scheme other than authorised unit trust schemes falling within sub-paragraph (a) above;
- (c) a recognised scheme within the meaning of sections 86, 87 and 88 of the Financial Services Act 1986⁽¹⁾ other than recognised schemes falling within sub-paragraph (a) above.

(1) 1986 c. 60.