
STATUTORY INSTRUMENTS

1994 No. 2318

**The Income Tax (Authorised Unit Trusts)
(Interest Distributions) Regulations 1994**

Modification of section 468O in case where interest distribution made to or received under a trust is income of a person other than the trustees

6.—(1) This regulation applies in any case where the whole of an interest distribution made to or received under a trust is, or falls to be treated as, or under any provision of the Tax Acts is deemed to be, the income of a person other than the trustees of that trust.

(2) Where this regulation applies, section 468O and section 468P shall apply as if references to a unit holder in section 468O were references to the person referred to in paragraph (1) above.