
STATUTORY INSTRUMENTS

1994 No. 2318

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

Information to be provided to the Board — interest distributions made without deduction of tax

7.—(1) The Board may by notice require the trustees of an authorised unit trust, within such time (not being less than 14 days) as may be provided by the notice, to supply them with such information (including copies of any relevant books, documents or other records) as they may reasonably require for the purpose of determining whether, having regard to section 468P, interest distributions were properly made by that authorised unit trust without deduction of tax.

(2) The Board may by notice require the manager of an authorised unit trust, within such time (not being less than 14 days) as may be provided by the notice, to supply them with such information (including copies of any relevant books, documents or other records) as they may reasonably require for the purpose of determining whether, having regard to section 468P, interest distributions were properly made by that authorised unit trust without deduction of tax.

- (3) A notice under paragraph (1) above and a notice under paragraph (2) above—
- (a) may each be given in respect of the same authorised unit trust, and
 - (b) may each require the same information in respect of the same authorised unit trust.