STATUTORY INSTRUMENTS

1997 No. 212

INCOME TAX

The Authorised Unit Trusts (Interest Distributions) (Qualifying Investments) Order 1997

Made - - - 3rd February 1997

Laid before the House of

Commons - - 4th February 1997

Coming into force 25th February 1997

THE AUTHORISED UNIT TRUSTS (INTEREST DISTRIBUTIONS) (QUALIFYING INVESTMENTS) ORDER 1997

- 1. This Order may be cited as the Authorised Unit Trusts...
- 2. Section 468L of the Income and Corporation Taxes Act 1988...
- 3. In subsection (9) after paragraph (d) there shall be added...
- 4. After subsection (12) there shall be inserted the following subsections—... Signature Explanatory Note