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STATUTORY INSTRUMENTS

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**2001 No. 3629**

The Financial Services and Markets Act 2000  
(Consequential Amendments) (Taxes) Order 2001

PART 3

AMENDMENTS TO SECONDARY LEGISLATION

*The Stamp Duty and Stamp Duty Reserve Tax (Open-ended Investment Companies) Regulations 1997 (S.I.1997/1156)*

**Interpretation**

**167.** In regulation 2 of the Stamp Duty and Stamp Duty Reserve Tax (Open-ended Investment Companies) Regulations 1997 (interpretation) in the definition of “authorised unit trust” for “78 of the Financial Services Act 1986” substitute “243 of the Financial Services and Markets Act 2000”.