
STATUTORY INSTRUMENTS

2002 No. 1973

The Open-ended Investment Companies
(Tax) (Amendment) Regulations 2002

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Open-ended Investment Companies (Tax) (Amendment) Regulations 2002 and shall come into force on 1st October 2002.

(2) These Regulations have effect in relation to accounting periods beginning on or after 1st October 2002.