
STATUTORY INSTRUMENTS

2003 No. 1830

INCOME TAX

**The Income Tax (Authorised Unit Trusts)
(Interest Distributions) Regulations 2003**

<i>Made</i>	- - - -	<i>16th July 2003</i>
<i>Laid before the House of Commons</i>	- -	<i>17th July 2003</i>
<i>Coming into force</i>		<i>7th August 2003</i>

**THE INCOME TAX (AUTHORISED UNIT TRUSTS)
(INTEREST DISTRIBUTIONS) REGULATIONS 2003**

1. Citation, commencement and effect
 2. Interpretation
 3. Modification of sections 468M(1)(a), 468O and 468P in relation to interest distributions made to or received under a trust
 4. In section 468M(1)(a) after the word “company” insert the words...
 5. In section 468O for subsection (1) substitute the following subsection—...
 6. In section 468P— (a) in subsection (1)(c) for the words...
 7. Modification of section 468O in cases where an interest distribution made to or received under a trust is income of a person other than the trustees
 8. Information to be provided to the Board — interest distributions made without deduction of tax
 9. Inspection of records
 10. Use of information
 11. Revocation
- Signature
Explanatory Note