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STATUTORY INSTRUMENTS

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**2011 No. 2999**

The Investment Trust (Approved  
Company) (Tax) Regulations 2011

**PART 2**

Investment Trusts

CHAPTER 3

Investment trust: requirements to be met whilst approved

**Requirement to notify Commissioners of breach**

**24.—(1)** An investment trust must give notice in accordance with paragraph (2) if it has breached—

- (a) any of the eligibility conditions (see regulation 4), or
- (b) any other requirement of these Regulations (apart from this regulation).

(2) The notice must—

- (a) be given in writing to the Commissioners as soon as reasonably practicable after the investment trust becomes aware of any breach referred to in paragraph (1), and
- (b) specify the steps, if any, that have been taken, or are to be taken, to correct the breach.

**Changes to legislation:**

There are currently no known outstanding effects for the The Investment Trust (Approved Company) (Tax) Regulations 2011, Section 24.