
STATUTORY INSTRUMENTS

2011 No. 2999

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

PART 3

Transactions to be treated as entered into otherwise than in the course of a trade

Meaning of “investment transaction”

^{F1}33.

Textual Amendments

F1 [Regs. 33-41](#) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Investment Transactions \(Tax\) Regulations 2014 \(S.I. 2014/685\)](#), regs. 1(1), **9(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Investment Trust (Approved Company) (Tax) Regulations 2011, Section 33.