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STATUTORY INSTRUMENTS

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**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 “relevant contract”: options**

<sup>F1</sup>35. ....

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**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 35.