
STATUTORY INSTRUMENTS

2011 No. 2999

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

PART 2

Investment Trusts

CHAPTER 1

Application procedure

Interpretation

4. In this Part—

“the eligibility conditions” mean conditions A to C in section 1158 of CTA 2010,

“the income distribution requirement” has the meaning given in regulation 21(9).

Changes to legislation:

There are currently no known outstanding effects for the The Investment Trust (Approved Company) (Tax) Regulations 2011, Section 4.