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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 1

Application procedure

**Contents of application: accounting period not commenced at time of application**

7.—(1) This regulation applies if at the time the application is made the applicant has not commenced an accounting period.

(2) If this regulation applies the applicant must—

- (a) specify a provisional date for the purposes of regulation 6(2)(a), and
- (b) where a provisional date is specified, as soon as reasonably practicable, confirm in writing to the Commissioners the date of the first day of the accounting period in respect of which the applicant seeks approval as an investment trust.

**Changes to legislation:**

There are currently no known outstanding effects for the The Investment Trust (Approved Company) (Tax) Regulations 2011, Section 7.