
STATUTORY INSTRUMENTS

2013 No. 1400

**The Collective Investment Schemes (Tax
Transparent Funds, Exchanges, Mergers and
Schemes of Reconstruction) Regulations 2013**

Amendments in relation to exchanges, mergers and schemes of reconstruction

- 12.** In section 288 (interpretation), in subsection (1), at the appropriate place insert—
- ““offshore fund” has the meaning given in section 355 of TIOPA 2010 (but where two or more offshore funds make up a collective investment scheme they are to be treated as a single offshore fund subject to section 99A of this Act);”.