
STATUTORY INSTRUMENTS

2013 No. 2819

The Unauthorised Unit Trusts (Tax) Regulations 2013

PART 3

Non-exempt unauthorised unit trusts

CHAPTER 1

Definition of non-exempt unauthorised unit trust

Definition of non-exempt unauthorised unit trust

27. An unauthorised unit trust is a “non-exempt unauthorised unit trust” if it is [^{F1}not—
- (a) an exempt unauthorised unit trust, or
 - (b) treated by regulations made in exercise of the powers conferred by section 1007(2) of ITA 2007 as not being a unit trust scheme for the purposes of the definition of “unauthorised unit trust” in section 989 of that Act.]

Textual Amendments

- F1** Words in [reg. 27](#) substituted (6.4.2014) by [The Unauthorised Unit Trusts \(Tax\) \(Amendment\) Regulations 2014 \(S.I. 2014/585\)](#), regs. 1, 4

Changes to legislation:

There are currently no known outstanding effects for the The Unauthorised Unit Trusts (Tax) Regulations 2013, CHAPTER 1.