
STATUTORY INSTRUMENTS

2014 No. 685

The Investment Transactions (Tax) Regulations 2014

Consequential amendments

8.—(1) The Offshore Funds (Tax) Regulations 2009⁽¹⁾ are amended as follows.

(2) In regulation 80 (treatment of investment transactions carried out by diversely owned funds), at the end insert—

“(3) For the purposes of these Regulations an “investment transaction” is an investment transaction specified by regulation 2 of the Investment Transactions (Tax) Regulations 2014.”

(3) Omit regulations 81 to 89.

(4) In Part 2 of Schedule 3, omit the definition of “investment transaction”.