
STATUTORY INSTRUMENTS

2017 No. 1204

The Collective Investment Schemes and
Offshore Funds (Amendment of the Taxation of
Chargeable Gains Act 1992) Regulations 2017

Offshore funds that are not unit trust schemes

5. Omit sections 103A(1) and 103B(2) (which make provision in relation to offshore funds that are not unit trust schemes).

(1) Section 103A was inserted by paragraph 8 of Schedule 22 to the Finance Act 2009 (c. 10) and amended by S.I. 2011/1211 and 2013/1400.
(2) Section 103B was inserted by S.I. 2011/1211.