
STATUTORY INSTRUMENTS

2017 No. 1209

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

**The Co-ownership Authorised Contractual
Schemes (Tax) Regulations 2017**

*Made - - - - 5th December 2017
Laid before the House of
Commons - - - 6th December 2017
Coming into force 27th December 2017*

**THE CO-OWNERSHIP AUTHORISED CONTRACTUAL
SCHEMES (TAX) REGULATIONS 2017**

PART 1

Preliminary

1. (1) These Regulations may be cited as the Co-ownership Authorised...
2. Interpretation

PART 2

Information requirements

3. Interpretation: Part 2
4. Information to be provided to participants
5. Information to be provided to other CoACS
6. Information to be provided to HMRC
7. Further information to be provided to HMRC
8. Penalty for failing to provide information
9. Penalty for failing to provide information following notice

PART 3

Investments in offshore funds

10. Interpretation: Part 3

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11. Investments in reporting offshore funds
 12. Investments in non-reporting offshore funds: first case
 13. Investments in non-reporting funds: second case
- Signature
Explanatory Note