

Changes to legislation: The Financial Services and Markets Act 2000 (Markets in Financial Instruments) Regulations 2017, Paragraph 17 is up to date with all changes known to be in force on or before 07 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULE 5

Amendments to other secondary legislation

Unauthorised Unit Trusts (Tax) Regulations 2013

17. In regulation 23(3) (no tax charge for disposal of interests in offshore non-reporting funds: qualifying index) of the Unauthorised Unit Trusts (Tax) Regulations 2013 ^{M1} for “Directive [2004/39/EC](#)” substitute “ Directive 2014/65/EU ”.

Marginal Citations

M1 [S.I. 2013/2819](#).

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Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 15A inserted by [2023 c. 29 Sch. 2 para. 45](#)
- reg. 16(1A)(1B) omitted by [2023 c. 29 Sch. 2 para. 46\(4\)](#)