



Finance Act 2010

2010 CHAPTER 13

PART 2

ANTI-AVOIDANCE AND REVENUE PROTECTION

Securities etc

^{F1}40 **Unauthorised unit trusts**

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Textual Amendments

- F1** S. 40 omitted (6.4.2014) by virtue of [The Unauthorised Unit Trusts \(Tax\) Regulations 2013 \(S.I. 2013/2819\)](#), regs. 1(3), **41(f)** (with reg. 32)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2010, Section 40.