
STATUTORY INSTRUMENTS

1997 No. 1156

The Stamp Duty and Stamp Duty Reserve Tax (Open-ended Investment Companies) Regulations 1997

Application of section 57(1A) and (1B) of the Finance Act 1946 to open-ended investment companies

3. Section 57(1A) and (1B) of the Finance Act 1946⁽¹⁾ (regulatory powers) shall have effect in relation to open-ended investment companies as they have effect in relation to unit trust schemes.

⁽¹⁾ Subsections (1A) and (1B) were inserted by section 48(c) of the Finance Act 1987 (c. 16).