

---

STATUTORY INSTRUMENTS

---

**2017 No. 1204**

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

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Collective Investment Schemes and Offshore Funds (Amendment of the Taxation of Chargeable Gains Act 1992) Regulations 2017 and come into force on 1st January 2018.

(2) The amendments made by these Regulations have effect in relation to disposals on or after that date.

(3) But, in the case of the new section 103D substituted by regulation 6, the amendments made by these Regulations do not have effect in relation to—

- (a) any expenditure that is incurred before that date,
- (b) any amount that is treated as a result of subsection (4) of that section as expenditure and arises before that date, or
- (c) any amount within subsection (7) of that section that arises or (as the case may be) is paid, transferred or received before that date.