
STATUTORY INSTRUMENTS

2017 No. 1204

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

Consequential amendments

15. In paragraph 47 of Schedule 23 to the Finance Act 2011 (data-gathering powers), in the definition of “shares”, for “sections 99 and 103A” substitute “section 99”.