
STATUTORY INSTRUMENTS

2009 No. 3001

INCOME TAX

CORPORATION TAX

CAPITAL GAINS TAX

The Offshore Funds (Tax) Regulations 2009

Made - - - - 12th November 2009
Coming into force - - 1st December 2009

^{M1}The Treasury make the following Regulations in exercise of the powers conferred by sections 41(1) and 42 of the Finance Act 2008 .

In accordance with section 42A(2)(c) of that Act ^{M2}, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

Modifications etc. (not altering text)

- C1 Regulations applied (with modifications) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [Sch. 5AAA para. 7\(5\)](#) (as inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 21](#))
- C2 Regulations applied (with modifications) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [Sch. 5AAA para. 13\(3\)](#) (as inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 21](#))
- C3 Regulations applied (with modifications) by [Taxation of Chargeable Gains Act 1992 \(c. 12\)](#), [Sch. 5AAA para. 46\(4\)](#) (as inserted (with effect in accordance with Sch. 1 paras. 120, 123 of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [Sch. 1 para. 21](#))
- C4 Regulations modified (11.7.2023) by 2022 c. 3, [Sch. 2 para. 9\(3\)\(za\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 4 para. 12\(3\)\(a\)](#))
- C5 Regulations modified (11.7.2023) by 2010 c. 4, [s. 528ZB\(2A\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 4 para. 5\(3\)](#))
- C6 Regulations modified (11.7.2023) by 1992 c. 12, [Sch. 5AAA para. 7\(5A\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 4 para. 1\(2\)\(b\)](#))
- C7 Regulations modified (11.7.2023) by 1992 c. 12, [Sch. 5AAA para. 46\(4A\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 4 para. 1\(4\)\(b\)](#))
- C8 Regulations modified (11.7.2023) by 1992 c. 12, [Sch. 5AAA para. 13\(3A\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 4 para. 1\(3\)\(b\)](#))

Changes to legislation: *There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Introductory Text. (See end of Document for details)*

Marginal Citations

- M1** [2008 c. 9](#); section 42 was amended by paragraph 4 of Schedule 22 to the [Finance Act 2009 \(c. 10\)](#).
- M2** Section 42A was inserted by paragraph 5 of Schedule 22 to the Finance Act 2009.

Changes to legislation:

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Introductory Text.