
Status: Point in time view as at 17/07/2014.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2004, Cross Heading: Treatment of umbrella funds and funds comprising more than one class of interest. (See end of Document for details)

SCHEDULES

SCHEDULE 26

OFFSHORE FUNDS

Treatment of umbrella funds and funds comprising more than one class of interest

F18

Textual Amendments

- F1** Sch. 26 paras. 4-9 repealed (with effect in accordance with art. 1(2)(3), Sch. 1 of the amending S.I.) by [The Offshore Funds \(Tax\) Regulations 2009 \(S.I. 2009/3001\)](#), reg. 1(1), **Sch. 2**

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Treatment of umbrella funds and funds comprising more than one class of interest.