

STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 2

PARTICIPANTS CHARGEABLE TO INCOME TAX

The non-liability condition

The non-liability condition

^{F1}34.

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Qualifying certificates

^{F1}35.

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

The contents condition

^{F1}36.

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Changes to legislation: There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Cross Heading: The non-liability condition. (See end of Document for details)

The supplier condition

^{F1}37.

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Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

The time limit condition

^{F1}38.

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Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

The continuing validity condition

^{F1}39.

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Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

The qualifying circumstances condition

^{F1}40.

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Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

The joint holding condition

^{F1}41.

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Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Qualifying certificates valid for only part of jointly held accounts: introductory

^{F1}42.

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Qualifying certificates valid for only part of jointly held accounts: the general rule

F1 **43.**

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Qualifying certificates valid for only part of jointly held accounts: further provisions

F1 **44.**

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Consequences of notice under regulation 39(6)

F1 **45.**

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Qualifying certificate not in writing

F1 **46.**

Textual Amendments

F1 Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Cross Heading: The non-liability condition.