
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 7

CONSEQUENTIAL AMENDMENTS AND MODIFICATIONS OF ENACTMENTS

CHAPTER 1

AMENDMENTS OF REFERENCES TO REPEALED ENACTMENTS

Amendment of FA 1996

90.—(1) FA 1996(1) is amended as follows.

(2) In paragraph 4(4) of Schedule 10(2) (loan relationships: company holdings in unit trusts and offshore funds) for “section 468L(3) of the Taxes Act 1988” substitute “regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see regulation 18(3) of the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/[abcd]))”.

(1) 1996 c. 8.

(2) Paragraph 4(4) of Schedule 10 was amended by paragraph 41(3) of Schedule 10 to the Finance Act 2004 (c. 12).