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STATUTORY INSTRUMENTS

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**2010 No. 294**

**The Authorised Investment Funds  
(Tax) (Amendment) Regulations 2010**

*Amendment of the principal Regulations*

**Amendment of regulation 22**

**12.** In paragraph (1) of regulation 22 (dividend distributions: general) for “shown in the distribution accounts as available for distribution to participants is shown as available” substitute “available for income allocation is allocated”.