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STATUTORY INSTRUMENTS

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**2013 No. 1411**

**INCOME TAX**

**CORPORATION TAX**

The Offshore Funds (Tax)  
(Amendment No. 2) Regulations 2013

<i>Made</i>	- - - -	<i>6th June 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>7th June 2013</i>
<i>Coming into force</i>		<i>28th June 2013</i>

THE OFFSHORE FUNDS (TAX)  
(AMENDMENT NO. 2) REGULATIONS 2013

1. Citation, commencement and effect
  2. Amendment of the Offshore Funds (Tax) Regulations 2009
  3. Application for entry into reporting fund regime
  4. In regulation 55 (response by HMRC to application), in paragraph...
  5. Adjustments to reportable income
  6. In Chapter 5 of Part 3, after regulation 72 insert—...
  7. Reports to participants
  8. Omit regulations 92A, 92B and 92C.
  9. Equalisation amounts not treated as distributions
  10. In regulation 99 (disposal of interests), in paragraph (2A) for...
  11. Reports to HMRC
  12. Index of defined expressions
  13. Miscellaneous amendments relating to offshore funds
  14. In the following places for “a material interest” substitute “an...
  15. In the Offshore Funds (Tax) (Amendment) Regulations 2011, in regulation...
- Signature  
Explanatory Note