

Draft Regulations laid before the House of Commons under section 42A(2)(c) of the Finance Act 2008 (c. 9) for approval by resolution of that House. (Section 42A of the Finance Act 2008 was inserted by paragraph 5 of Schedule 22 to the Finance Act 2009 (c. 10).)

DRAFT STATUTORY INSTRUMENTS

2009 No.

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

The Offshore Funds (Tax) Regulations 2009

Made - - - - *******
Coming into force - - *1st December 2009*

The Treasury make the following Regulations in exercise of the powers conferred by sections 41(1) and 42 of the Finance Act 2008(1).

In accordance with section 42A(2)(c) of that Act(2), a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

(1) 2008 c. 9; section 42 was amended by paragraph 4 of Schedule 22 to the Finance Act 2009 (c. 10).
(2) Section 42A was inserted by paragraph 5 of Schedule 22 to the Finance Act 2009.