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STATUTORY INSTRUMENTS

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**2006 No. 964**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX**

**The Authorised Investment Funds (Tax) Regulations 2006**

*Made* - - - - - *29th March 2006*  
*Coming into force* - - - - - *1st April 2006*

The Treasury, in exercise of the powers conferred upon them by sections 17(3) and 18 of the Finance (No. 2) Act 2005 <sup>M1</sup> and section 152 of the Finance Act 1995 <sup>M2</sup> make the following Regulations:

**Marginal Citations**

**M1** 2005 c. 22.

**M2** 1995 c. 4; section 152 was amended by paragraph 13 of Schedule 19 to the Finance Act 1999 (c. 16) and Article 90 of S.I. 2001/3629.

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Introductory Text.