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STATUTORY INSTRUMENTS

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**2006 No. 964**

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

[<sup>F1</sup>PART 4A

PROPERTY AIFS

CHAPTER 6

COMPLIANCE IN RELATION TO THE PROPERTY AIF REGIME

*[<sup>F1</sup>Company tax return*

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**Textual Amendments**

- F1** Pt. 4A inserted (6.4.2008) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2008 \(S.I. 2008/705\)](#), regs. 1, 5

**Documents to be included with company tax return**

**69Z25.**—(1) An open-ended investment company to which this Part applies must include documents A and B in its company tax return.

(2) Document A is a calculation of the net income of F(tax-exempt) and F(residual) in accordance with regulations 69Z1 to 69Z3.

(3) Document B is a reconciliation between—

- (a) the net income of the company (see regulation 69Z), and
- (b) [<sup>F2</sup>the total amount available for income allocation] as attributed in accordance with regulation 69Z14.

(4) In paragraph (1) “company tax return” means the return required to be delivered pursuant to a notice under paragraph 3 of Schedule 18 to the Finance Act 1998, as read with paragraph 4 of that Schedule.

(5) Section 98 of TMA 1970 applies to any failure to furnish any information, give any certificate or produce any document or record in accordance with any provision of this Chapter as it applies to any such failure in the case of any provision specified in the second column of the Table below that section.]

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**Textual Amendments**

- F2** Words in [reg. 69Z25\(3\)\(b\)](#) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2010 \(S.I. 2010/294\)](#), regs. 1(1), 17 (with [reg. 24](#))

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Cross Heading: Company tax return.