

STATUTORY INSTRUMENTS

**2006 No. 964**

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

**PART 7**

CONSEQUENTIAL AMENDMENTS AND MODIFICATIONS OF ENACTMENTS

CHAPTER 3

MODIFICATIONS OF TCGA 1992

*Specific modifications of TCGA 1992*

**Modifications of section 288 of TCGA 1992**

**109.**—(1) Section 288 of TCGA 1992 (interpretation) <sup>M1</sup> is modified as follows.

(2) In subsection (1)—

<sup>F1</sup>(a) .....

(b) the following definitions are treated as inserted at the appropriate places in alphabetical order—

““authorised corporate director” has the meaning given in regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see regulation 8 of the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/[abcd]));”

““open-ended investment company” has the meaning given in regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see regulation 4 of the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/[abcd]));”

““owner of shares” has the meaning given in regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see regulation 8 of the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/[abcd]));”.

**Textual Amendments**

**F1** Reg. 109(2)(a) and word omitted (8.6.2013) by virtue of [The Collective Investment Schemes \(Tax Transparent Funds, Exchanges, Mergers and Schemes of Reconstruction\) Regulations 2013](#) (S.I. 2013/1400), regs. 1(1), **14(e)** (with reg. 1(2))

**Marginal Citations**

**M1** Section 288 was relevantly amended by section 118(4) of the Finance Act 2004.

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 109.