
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 3

DISTRIBUTIONS MADE BY AUTHORISED INVESTMENT FUNDS

Preliminary

Funds excluded from the ambit of this Part

- 16.** This Part does not apply to an authorised investment fund if the fund—
- (a) is a registered pension scheme within the meaning of Part 4 of the Finance Act 2004⁽¹⁾, or
 - (b) is treated, under paragraph 1(1) of Schedule 36 to that Act, as having become such a scheme.