
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 2

PARTICIPANTS CHARGEABLE TO INCOME TAX

The non-liability condition

Qualifying certificates

35. For the purposes of these Regulations a “qualifying certificate” means a certificate that meets the following conditions—

- (a) the contents condition (see regulation 36);
- (b) the supplier condition (see regulation 37);
- (c) the time limit condition (see regulation 38);
- (d) the continuing validity condition (see regulation 39);
- (e) the qualifying circumstances condition (see regulation 40); and
- (f) if applicable, the joint holding condition (see regulation 41).

Status:

Point in time view as at 01/04/2006. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 35.