
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 4A

PROPERTY AIFS

CHAPTER 4

DISTRIBUTIONS MADE BY PROPERTY AIFS

[^{F1}Property income distributions

69Z15.—(1) This regulation applies if—

- (a) an open-ended investment company to which this Part applies makes a distribution, and
- (b) the amount distributed includes sums attributed to property income distributions.

(2) The Tax Acts shall have effect as if the sums were payments made on the distribution date by the company to the participants in proportion to their rights.

(3) Regulation 69Z18 (property income distributions: liability to tax of participants) explains how a property income distribution received by a participant is treated.

(4) In these Regulations a “property income distribution” means a sum attributed to property income distributions which is distributed (including a payment made to a participant who is not chargeable to income tax or corporation tax).]

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

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 69Z15.