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STATUTORY INSTRUMENTS

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**2006 No. 964**

The Authorised Investment Funds (Tax) Regulations 2006

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

TAX ELECTED FUNDS

CHAPTER 1

PRELIMINARY PROVISIONS

[<sup>F1</sup>Structure of this Part

**69Z43.** The structure of this Part is as follows—

this Chapter contains preliminary provisions;

Chapter 2 deals with entry into and membership of the Tax Elected Funds regime;

Chapter 3 deals with the tax treatment of Tax Elected Funds;

Chapter 4 deals with distributions made by Tax Elected Funds;

Chapter 5 deals with the treatment of participants in Tax Elected Funds;

Chapter 6 deals with compliance in relation to the Tax Elected Funds regime; and

Chapter 7 contains provisions relating to an authorised investment fund's leaving the Tax Elected Funds regime.]

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**Textual Amendments**

**F1** Pt. 4B inserted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, 24

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 69Z43.