
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 5

COMPLIANCE

Residence declarations

Inspection of residence declarations

75.—(1) The legal owner of an authorised investment fund must, on being required to do so by a notice given by an officer of the Commissioners, make available for inspection by such an officer—

- (a) any residence declarations made to the authorised investment fund under Chapter 2 of Part 4 (participants chargeable to income tax), or
- (b) any specified declaration or description of declarations.

(2) If a notice has been given to the legal owner under paragraph (1), the declarations shall be made available within such time as may be specified in the notice and the person carrying out the inspection may take copies of or extracts from them.