
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 6

FURTHER PROVISIONS RELATING TO AUTHORISED INVESTMENT FUNDS

CHAPTER 2

**AMALGAMATION OF AN AUTHORISED UNIT TRUST WITH, AND CONVERSION
OF AN AUTHORISED UNIT TRUST TO, AN OPEN-ENDED INVESTMENT COMPANY**

Prevention of double relief

85. For the purposes of the Tax Acts, nothing in this Chapter has the effect of enabling—

- (a) any set-off or matching of an amount to be made,
- (b) any repayment of an amount of tax or payment of an amount of tax credit to be made, or
- (c) any other relief to be given,

more than once in respect of the same amount or relief.

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 85.