
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 7

CONSEQUENTIAL AMENDMENTS AND MODIFICATIONS OF ENACTMENTS

CHAPTER 1

AMENDMENTS OF REFERENCES TO REPEALED ENACTMENTS

Amendments of TMA 1970

87.—(1) TMA 1970(1) is amended as follows.

(2) In section 98 (penalties in relation to special returns)—

(a) in subsection (4E)(2) for “Chapter 3 of Part 12 of the principal Act” substitute “regulations made under section 17(3) of the Finance (No. 2) Act 2005 (as at 1st April 2006, see the Authorised Investment Funds (Tax) Regulations 2006 (S.I. 2006/[abcd]))”.

(b) in the first column of the Table—

(i) omit the entry relating to section 468P(6) of ICTA,

(ii) omit the entry relating to regulations under section 468PB(3) of ICTA(3), and

(iii) at the end insert—

“regulations under section 17(3) of the Finance (No. 2) Act 2005”.

(1) 1970 c. 9.

(2) Section 98(4E) was inserted by section 203(12) of the Finance Act 2003 (c. 14).

(3) The entries relating to section 468P(6) and to regulations under section 468PB(3) were inserted by section 203(13) of the Finance Act 2003.