
STATUTORY INSTRUMENTS

2008 No. 3159

**The Authorised Investment Funds (Tax)
(Amendment No. 3) Regulations 2008**

Insertion of regulation 69DA

18. After regulation 69D (conditions for this Part to apply to company) insert—

“Conditions for this Part to apply to a company where the company is also a qualified investor scheme

69DA. Where an open-ended investment company—

- (a) is also a qualified investor scheme (see regulation 14C); and
- (b) meets the genuine diversity of ownership condition in regulation 14B for an accounting period,

the company shall be treated as also meeting the genuine diversity of ownership condition in regulation 69J for the accounting period, even if it would not otherwise do so.”