
STATUTORY INSTRUMENTS

2008 No. 3159

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

Interpretation

2. In these Regulations—

“qualified investor scheme” has the same meaning as regulation 14B(4) of the principal Regulations (inserted by regulation 11 of these Regulations);

“tax year”—

- (a) in relation to income tax, means a year of assessment within the meaning of ICTA (see section 832(1)(1) of that Act); and
- (b) in relation to capital gains tax, means a year of assessment within the meaning of TCGA 1992 (see section 288(1)(2) of that Act);

“the principal Regulations” means the Authorised Investment Funds (Tax) Regulations 2006(3).

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- (1) 1988, c. 1. Amended by sections 526 and 527 of the Income and Corporation Taxes Act 1970 (c. 10); Schedule 7 to the Capital Gains Tax Act 1979 (c. 14); section 32 of, and paragraph 16(3) of Schedule 8 to, the Finance Act 1971 (c. 68); section 93 of, and paragraph 3 of Schedule 24 to, the Finance Act 1972 (c. 41); paragraph 10 of Schedule 4 to the Finance Act 1974 (c. 30); paragraph 11 of Schedule 4 to the Finance Act 1976 (c. 40); paragraph 4 of Schedule 2 to the Finance (No 2) Act 1979 (c. 47); section 34(5) of the Finance Act 1981 (c. 35); paragraph 7 of Schedule 18 to the Building Societies Act 1986 (c. 53); paragraph 2 of Schedule 15 to the Finance Act 1987 (c. 16).
- (2) 1992, c. 12. The definition of “year of assessment” was substituted by paragraph 101(2) of Schedule 2 to the Finance Act 2008 (c. 9).
- (3) S.I. 2006/964, relevantly amended by S.I. 2006/3239, 2007/683, 2007/794, 2008/705 and 2008/1463.