
STATUTORY INSTRUMENTS

2008 No. 3159

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

Amendment of regulation 11

6. After paragraph (3) of regulation 11 (general rule for derivative contracts: exclusion of capital profits, gains or losses) insert—

“(4) This regulation is subject to regulation 14B (tax treatment of qualified investor schemes).”.