
STATUTORY INSTRUMENTS

2009 No. 2036

**The Authorised Investment Funds
(Tax) (Amendment) Regulations 2009**

Amendment of regulation 6

4. In regulation 6 (further definitions generally relevant for authorised investment funds) after paragraph (6) insert—

“(7) In these Regulations “instrument constituting the fund” means—

- (a) in relation to an open-ended investment company, the instrument of incorporation, and
- (b) in relation to an authorised unit trust scheme, the trust deed.

(8) In these Regulations “genuine diversity of ownership condition” has the meaning given by regulation 9A.”.