
STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 3

**REPORTING FUNDS AND THE TREATMENT
OF PARTICIPANTS IN REPORTING FUNDS**

CHAPTER 7

REPORTS TO PARTICIPANTS

**Funds which do not operate equalisation arrangements: income adjustments on the basis of
accounting income**

^{F1}92B.

Textual Amendments

F1 Reg. 92B omitted (28.6.2013) by virtue of [The Offshore Funds \(Tax\) \(Amendment No. 2\) Regulations 2013 \(S.I. 2013/1411\)](#), regs. 1(1), **8** (with reg. 1(3)(4))

Changes to legislation:

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 92B.