
STATUTORY INSTRUMENTS

2009 No. 3139

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

The Offshore Funds (Tax) (Amendment) Regulations 2009

*Made - - - - 1st December 2009
Laid before the House of
Commons - - - 1st December 2009
22nd December
Coming into force 2009*

**THE OFFSHORE FUNDS (TAX)
(AMENDMENT) REGULATIONS 2009**

1. Citation, commencement and effect
 2. Amendment of the Offshore Funds (Tax) Regulations 2009
 3. Amendment to regulation 54 (form, timing and withdrawal of application)
 4. Amendment to regulation 94 (reported income: general provisions)
 5. Amendment to Schedule 1 (transitional provisions and savings)
- Signature
Explanatory Note