
STATUTORY INSTRUMENTS

2010 No. 294

**The Authorised Investment Funds
(Tax) (Amendment) Regulations 2010**

Preliminary

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment) Regulations 2010 and come into force on 6th March 2010.

(2) These Regulations have effect from 6th March 2010.

This is subject to paragraph (3) and regulations 24 to 26.

(3) Regulations 10 (amendment of regulation 20 of the principal Regulations) and 11 (amendment of regulation 21 of the principal Regulations) have effect for accounting periods beginning on or after 6 March 2010.