
STATUTORY INSTRUMENTS

2010 No. 294

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

Amendment of the principal Regulations

Amendment of regulation 8

4. In regulation 8 (general interpretation)(1), in the appropriate alphabetical place in each case, insert—

““prospectus” includes a proposed prospectus, supplements to a prospectus and supplements to a proposed prospectus;”,

““Statement of Recommended Practice” means, in relation to any accounting period for which it is required or permitted to be used, the Statement of Recommended Practice relating to authorised investment funds issued by the Investment Management Association in November 2008(2);”.

(1) Regulation 8 was amended by [S.I. 2009/56](#) and [2009/2036](#).

(2) The Statement of Recommended Practice issued by the Investment Management Association can be found at: <http://www.investmentuk.org/news/standards/sorp.pdf>.