STATUTORY INSTRUMENTS

2011 No. 1211

The Offshore Funds (Tax) (Amendment) Regulations 2011

PART 4

Transparent Funds

Amendment to regulation 106 (reporting requirements)

27. In regulation 106 (reporting requirements) in paragraph (1)—

- (a) in sub-paragraph (a) omit "(see Chapter 4)",
- (b) in sub-paragraph (b) after "5" insert "or 6A, as the case may be",
- (c) in sub-paragraph (c) after "92(1)" insert "or 92D, as the case may be".