
STATUTORY INSTRUMENTS

2011 No. 1211

The Offshore Funds (Tax) (Amendment) Regulations 2011

PART 5

Miscellaneous Amendments

Amendment to regulation 90 (report to participants for a reporting period)

- 39.**—(1) Amend regulation 90 (report to participants for a reporting period) as follows.
- (2) In the following places before “participant” insert “relevant”—
- (a) paragraph (1);
 - (b) paragraph (2)(a) and (b);
 - (c) paragraph (4) in the first place it occurs.
- (3) In paragraph (3) for “paragraph (2)(c)” substitute “this regulation”.