
STATUTORY INSTRUMENTS

2011 No. 2192

The Authorised Investment Funds (Tax)
(Amendment No. 2) Regulations 2011

Consequential amendment

7. In the Offshore Funds (Tax) Regulations 2009⁽¹⁾, in paragraph (6) of regulation 18 (the charge to tax: further provisions)⁽²⁾ after “regulation 14ZB” insert “, 14ZD(1)”.

⁽¹⁾ S.I. 2009/3001, amended by S.I. 2010/294 and 2011/244; there are other amending instruments but none is relevant.

⁽²⁾ Paragraph (6) of Regulation 18 was inserted by S.I. 2010/294 and amended by 2011/244.