
STATUTORY INSTRUMENTS

2012 No. 1783

**CAPITAL GAINS TAX
CORPORATION TAX**

The Authorised Investment Funds (Tax)
(Amendment No. 2) Regulations 2012

<i>Made</i>	- - - -	<i>9th July 2012</i>
<i>Laid before the House of Commons</i>	- - - -	<i>10th July 2012</i>
<i>Coming into force</i>	- -	<i>1st August 2012</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 17(3) and 18(5) of the Finance (No. 2) Act 2005⁽¹⁾:

(1) [2005 c. 22](#); section 18 was amended by paragraphs 603 and 605 of Schedule 1 to the Income Tax Act 2007 ([c. 3](#)) and paragraphs 668 and 669 of Schedule 1 to the Corporation Tax Act 2009 ([c. 4](#)).