
STATUTORY INSTRUMENTS

2012 No. 1783

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment No. 2) Regulations 2012 and come into force on 1st August 2012.

(2) The amendments made by these Regulations have effect—

- (a) for the purposes of capital gains tax, in relation to disposals made on or after 1st August 2012, and
- (b) for the purposes of corporation tax on chargeable gains, in relation to disposals made on or after 1st August 2012.