
STATUTORY INSTRUMENTS

2013 No. 2994

INCOME TAX

CORPORATION TAX

The Authorised Investment Funds (Tax)
(Amendment) (No. 2) Regulations 2013

Made - - - - 27th November 2013
Laid before the House of
Commons - - 28th November 2013
Coming into force in accordance with
regulation 1(1)

THE AUTHORISED INVESTMENT FUNDS (TAX)
(AMENDMENT) (NO. 2) REGULATIONS 2013

1. Citation, commencement and effect
2. Amendments to the Authorised Investment Funds (Tax) Regulations 2006
3. Gross payment of interest distributions
4. After regulation 33 insert— The offshore marketing condition The offshore marketing condition is met with respect to a...
5. In regulation 46A (annual payments – duty to deduct income...
6. In regulation 46B (consequences of reasonable but incorrect belief), in...
7. Ordinary residence
8. In regulation 29 (consequences of reasonable but incorrect belief), in...
9. In regulation 30 (the residence condition)— (a) in paragraphs (2),...
10. In regulation 31 (residence declarations)— (a) in paragraph (2)(b) omit...
11. In regulation 33 (interest distributions: the position of the legal...
Signature
Explanatory Note