
STATUTORY INSTRUMENTS

2013 No. 2994

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment) (No. 2) Regulations 2013 and come into force for the purposes of regulations 7 to 11 on 6th April 2014 and for all other purposes on 19th December 2013.

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

- (a) regulation 3(a) has effect from 19th December 2013,
- (b) regulations 3(b) and 4 to 6 have effect in relation to units acquired on or after 19th December 2013;
- (c) regulations 7 and 8 have effect for the purposes of a person's liability to income tax for the tax year 2014/15 and any subsequent tax year;
- (d) regulations 9 to 11 have effect in relation to the making of declarations on or after 6th April 2014. Any declarations made before that date continue to have effect in respect of interest distributions made on or after that date as if those amendments had not been made.