
STATUTORY INSTRUMENTS

2021 No. 1270

**INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX**

The Authorised Investment Funds
(Tax) (Amendment) Regulations 2021

Made - - - - 15th November 2021
Laid before the House of
Commons - - 16th November 2021
Coming into force 9th December 2021

**THE AUTHORISED INVESTMENT FUNDS
(TAX) (AMENDMENT) REGULATIONS 2021**

1. Citation and commencement
 2. Amendment of the Authorised Investment Funds (Tax) Regulations 2006
 3. Amendments introducing long-term asset funds
 4. Amendment to regulation 14B (tax treatment of qualified investor schemes)
- Signature
Explanatory Note