
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 Treasury, in exercise of the powers conferred by section 152 of the Finance Act 1995⁽¹⁾ and sections 17(3) and 18 of the Finance (No. 2) Act 2005⁽²⁾, make the following Regulations:

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- (1) 1995 c. 4; section 152 was amended by paragraph 13 of Schedule 19 to the Finance Act 1999 (c. 16), paragraph 288 of Schedule 1 to the Corporation Tax Act 2010 (2010 c. 4) and S.I. 2001/3629.
- (2) 2005 c. 22; section 18 was amended by paragraph 605 of Schedule 1 to the Income Tax Act 2007 (c. 3), paragraph 669 of Schedule 1 to the Corporation Tax Act 2009 (c. 4), paragraph 22 of Schedule 6 to the Finance Act 2010 (c. 13), paragraph 124 of Schedule 16 to the Finance Act 2012 (c. 14), and paragraph 108 of Schedule 18 to the Financial Services Act 2021 (c. 21) and paragraph 136 of Schedule 46 to the Finance Act 2013 (c. 29).