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STATUTORY INSTRUMENTS

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**2021 No. 1270**

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

**Amendment to regulation 14B (tax treatment of qualified investor schemes)**

4. In regulation 14B(3)(1)—
- (a) omit sub-paragraph (a), and
  - (b) after sub-paragraph (b) insert—
    - “, and
    - (c) Part 3A of CTA 2010 (companies with small profits) does not apply.”.