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STATUTORY INSTRUMENTS

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**2010 No. 294**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX**

**The Authorised Investment Funds  
(Tax) (Amendment) Regulations 2010**

*Made - - - - 10th February 2010*  
*Laid before the House of*  
*Commons - - 11th February 2010*  
*Coming into force 6th March 2010*

**THE AUTHORISED INVESTMENT FUNDS  
(TAX) (AMENDMENT) REGULATIONS 2010**

*Preliminary*

1. Citation, commencement and effect

*Amendment of the principal Regulations*

2. Amendment of the Authorised Investment Funds (Tax) Regulations 2006
3. Amendment of regulation 2
4. Amendment of regulation 8
5. Amendment of regulation 12
6. Amendment of regulation 14B
7. Amendment of regulation 15
8. Amendment of regulation 17
9. Amendment of regulation 18
10. Amendment of regulation 20
11. Amendment of regulation 21
12. Amendment of regulation 22
13. Amendment of regulation 23
14. Amendment of regulation 48
15. Substitution of regulation 50
16. Amendment of regulation 69Z14
17. Amendment of regulation 69Z25

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

18. Amendment of regulation 69Z59
19. Amendment of regulation 69Z62
20. Amendment of regulation 77
21. Insertion of Part 6A
22. Amendment of the Schedule
23. Consequential amendments

*Transitional provisions*

24. Transitional provisions relating to distribution dates for earlier accounting periods
25. Transitional provisions relating to entry into the FINROF regime: the first case
26. Transitional provisions relating to entry into the FINROF regime: the second case

*Amendment of the Offshore Funds (Tax) Regulations 2009*

27. Consequential amendment of the Offshore Funds (Tax) Regulations 2009  
Signature  
Explanatory Note