
STATUTORY INSTRUMENTS

2011 No. 2192

**CORPORATION TAX
CAPITAL GAINS TAX**

**The Authorised Investment Funds (Tax)
(Amendment No. 2) Regulations 2011**

*Made - - - - 5th September 2011
Laid before the House of
Commons - - 6th September 2011
Coming into force 1st October 2011*

**THE AUTHORISED INVESTMENT FUNDS (TAX)
(AMENDMENT NO. 2) REGULATIONS 2011**

1. Citation, commencement and effect
 2. Amendment of the Authorised Investment Funds (Tax) Regulations 2006
 3. Amendment of regulation 9A (the genuine diversity of ownership condition)
 4. Insertion of new regulation 14ZD (index tracking funds)
 5. Amendment of regulation 20 (meaning of “qualifying investments”)
 6. Amendment of regulation 69F (meaning of “property investment business”)
 7. Consequential amendment
- Signature
Explanatory Note