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DRAFT STATUTORY INSTRUMENTS

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**2009 No.**

**The Offshore Funds (Tax) Regulations 2009**

**PART 1**

**INTRODUCTION**

*Transitional provisions etc.*

**Transitional provisions and savings, repeals, abbreviations and general index**

**13.**—(1) Schedule 1 to these Regulations (which contains transitional provisions and savings) has effect.

(2) Schedule 2 to these Regulations (which contains repeals) has effect.

(3) The repeals contained in Schedule 2 have effect subject to the saving contained in paragraph 3(4) of Schedule 1.

(4) Schedule 3 to these Regulations (which contains abbreviations and defined expressions that apply for the purposes of these Regulations) has effect.

(5) Part 1 of Schedule 3 gives the meaning of the abbreviated references to Acts used in these Regulations.

(6) Part 2 of Schedule 3 lists the places where expressions used in these Regulations are defined or otherwise explained—

(a) in these Regulations for the purposes of these Regulations, or

(b) in these Regulations for the purposes of a Part or Chapter of these Regulations.