
STATUTORY INSTRUMENTS

2009 No. 2036

**The Authorised Investment Funds
(Tax) (Amendment) Regulations 2009**

Amendment of regulation 8

5. In regulation 8 (general interpretation) insert at the appropriate place—
- ““connected person” has the meaning given in—
- (a) sections 993 and 994 of ITA 2007 (connected persons)(**1**) in the case of a person chargeable to income tax, and
 - (b) section 839 of ICTA (connected persons)(**2**) in the case of a person chargeable to corporation tax;”.

(1) ITA 2007 is an abbreviation for the Income Taxes Act 2007 provided for in Part 1 of the Schedule to the principal Regulations.

(2) ICTA is an abbreviation for the [Income and Corporation Taxes Act 1988 \(c. 1\)](#) provided for in Part 1 of the Schedule to the principal Regulations. Section 839 was amended by paragraph 20 of Schedule 17 to the [Finance Act 1995 \(c. 4\)](#), paragraph 25 of Schedule 13 to the [Finance Act 2006 \(c. 25\)](#) and paragraph 223 of Schedule 1 to the Income Tax Act 2007 and by [S.I. 1988/745](#) and [2005/3229](#).