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STATUTORY INSTRUMENTS

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**2009 No. 2036**

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

**Amendment of regulation 14B**

**8.** Regulation 14B (tax treatment of qualified investor schemes)<sup>(1)</sup> is amended as follows.

- (1) In paragraph (1) for “14C” substitute “9A”.
- (2) In paragraph (2) after sub-paragraph (a) insert—
  - “(aa) the provisions of Part 4 of these Regulations,”.
- (3) Omit paragraph (5).

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<sup>(1)</sup> Regulation 14B was inserted by [S.I. 2008/3159](#).