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STATUTORY INSTRUMENTS

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**2009 No. 3001**

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

**PART 1**

INTRODUCTION

*Preliminary provisions*

**Structure of these Regulations**

2. The structure of these Regulations is as follows—
  - this Part contains introductory provisions;
  - Part 2 deals with the treatment of participants in non-reporting funds;
  - Part 3 deals with reporting funds and the treatment of participants in reporting funds;
  - [<sup>F1</sup>Part 3A deals with annual payments to non-resident participants;]
  - Part 4 makes consequential amendments to primary legislation.

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**Textual Amendments**

- F1** Words in reg. 2 inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Offshore Funds \(Tax\) \(Amendment No. 3\) Regulations 2013 \(S.I. 2013/1770\)](#), regs. 1(1), **2(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 2.