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STATUTORY INSTRUMENTS

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**2009 No. 3001**

The Offshore Funds (Tax) Regulations 2009

PART 3

REPORTING FUNDS AND THE TREATMENT  
OF PARTICIPANTS IN REPORTING FUNDS

CHAPTER 5

THE COMPUTATION OF REPORTABLE INCOME

*General*

**Duty to provide computation**

**62.**—(1) This Chapter explains how reportable income is computed.

(2) A reporting fund must provide a computation of its reportable income for a period of account.