
STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 3

**REPORTING FUNDS AND THE TREATMENT
OF PARTICIPANTS IN REPORTING FUNDS**

CHAPTER 7

REPORTS TO PARTICIPANTS

[^{F1}Contents of reports to participants: transparent reporting funds

92D. In the case of transparent reporting funds, the report to participants for a reporting period must—

- (a) contain sufficient information to enable those participants to meet their tax obligations in the United Kingdom with respect to their interests in the fund, and
- (b) include a statement whether or not the fund remains a reporting fund at the date the fund makes the report available.]

F1 Reg. 92D inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Offshore Funds \(Tax\) \(Amendment\) Regulations 2011 \(S.I. 2011/1211\)](#), regs. 1(1), 26

Changes to legislation:

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 92D.