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STATUTORY INSTRUMENTS

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**2014 No. 1931**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX**

**The Offshore Funds (Tax) (Amendment) Regulations 2014**

*Made - - - - - 21st July 2014*  
*Laid before the House of*  
*Commons - - - - - 22nd July 2014*  
*Coming into force 12th August 2014*

**THE OFFSHORE FUNDS (TAX)  
(AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
  2. Amendment to the Offshore Funds Regulations 2009
- Signature  
Explanatory Note