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STATUTORY INSTRUMENTS

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**2017 No. 240**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX**

**The Offshore Funds (Tax) (Amendment) Regulations 2017**

	<i>at 9.00 a.m. on 2nd</i>
<i>Made - - - -</i>	<i>March 2017</i>
<i>Laid before the House of</i>	<i>at 3.00 p.m. on 2nd</i>
<i>Commons - -</i>	<i>March 2017</i>
<i>Coming into force</i>	<i>23rd March 2017</i>

**THE OFFSHORE FUNDS (TAX)  
(AMENDMENT) REGULATIONS 2017**

1. Citation, commencement and effect
2. Amendment of the Offshore Funds (Tax) Regulations 2009  
Signature  
Explanatory Note