

STATUTORY INSTRUMENTS

**2006 No. 964**

The Authorised Investment Funds (Tax) Regulations 2006

**PART 3**

DISTRIBUTIONS MADE BY AUTHORISED INVESTMENT FUNDS

*F1* ...

**Textual Amendments**

- F1** Reg. 17 cross-heading omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2010 \(S.I. 2010/294\)](#), regs. 1(1), **8(2)** (with reg. 24)

**[<sup>F2</sup>Allocation of income]**

17.—<sup>F3</sup>(1) The total amount available for income allocation must be allocated in one of the following ways—

- (a) for distribution as yearly interest (see regulations 18 to 21); or
- (b) for distribution as dividends (see regulation 22).]

<sup>F4</sup>(1A) Paragraph (1) does not apply in relation to an authorised investment fund to which Part 4A or 4B applies.]

<sup>F5</sup>(2) .....

**Textual Amendments**

- F2** Reg. 17 heading substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2010 \(S.I. 2010/294\)](#), regs. 1(1), **8(2)** (with reg. 24)
- F3** Reg. 17(1) substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2010 \(S.I. 2010/294\)](#), regs. 1(1), **8(3)** (with reg. 24)
- F4** Reg. 17(1A) inserted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **11**
- F5** Reg. 17(2) omitted (with effect in accordance with reg. 1(2)(3) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2015 \(S.I. 2015/485\)](#), regs. 1(1), **2(5)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Cross Heading: ....