

STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

**THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS**

CHAPTER 4

**CHARGE TO TAX ON SUBSTANTIAL QIS
HOLDINGS IN QUALIFIED INVESTOR SCHEMES**

General

Charge to tax under this Chapter

^{F1}**53.**

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Meaning of “substantial QIS holding”

^{F1}**54.**

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Amount charged to tax under this Chapter

^{F1}**55.**

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Measuring dates and meaning of “chargeable measuring date”

^{F1}56.

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

How tax is charged under this Chapter: income tax

^{F1}57.

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

How tax is charged under this Chapter: corporation tax

^{F1}58.

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Further provisions

^{F1}59.

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Changes to legislation:

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