
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 4A

PROPERTY AIFS

CHAPTER 2

ENTRY INTO AND MEMBERSHIP OF THE PROPERTY AIF REGIME

[^{F1}Conditions of membership of the Property AIF regime

Textual Amendments

F1 Pt. 4A inserted (6.4.2008) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2008 \(S.I. 2008/705\)](#), regs. 1, 5

Conditions for this Part to apply to company

69D. In order for this Part to apply to an open-ended investment company in respect of an accounting period, the following conditions must be met—

- (a) the property investment business condition (see regulation 69E);
- (b) the genuine diversity of ownership condition (see regulation [^{F2}9A]);
- (c) the corporate ownership condition (see regulation 693K);
- (d) the loan creditor condition (see regulation 694M);
- (e) the balance of business conditions (see regulation 69N); and
- (f) the notification condition (see regulation 69O).

Textual Amendments

F2 Word in [reg. 69D\(b\)](#) substituted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, 15

Conditions for this Part to apply to a company where the company is also a qualified investor scheme

^{F3}69DA.]

Changes to legislation: There are currently no known outstanding effects for the *The Authorised Investment Funds (Tax) Regulations 2006*, Cross Heading: *Conditions of membership of the Property AIF regime*. (See end of Document for details)

Textual Amendments

- F3** [Reg. 69DA](#) omitted (1.9.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **16**

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Cross Heading: Conditions of membership of the Property AIF regime.