

---

STATUTORY INSTRUMENTS

---

**2006 No. 964**

**The Authorised Investment Funds (Tax) Regulations 2006**

**PART 7**

CONSEQUENTIAL AMENDMENTS AND MODIFICATIONS OF ENACTMENTS

CHAPTER 3

MODIFICATIONS OF TCGA 1992

*Specific modifications of TCGA 1992*

**Modification of Schedule A1 to TCGA 1992**

**110.** In Schedule A1 to TCGA 1992 (application of taper relief), in paragraph 16(2) (special rules for postponed gains) <sup>M1</sup>, at the end of paragraph (f) the word “ , or ” is treated as added and the following paragraph is then also treated as added—

“(g) regulations 67(4) and 68(4) of the Authorised Investment Funds (Tax) Regulations 2006.”.

---

**Marginal Citations**

**M1** Schedule A1 was inserted by Schedule 20 to the [Finance Act 1998 \(c. 36\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 110.