

STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 3

DISTRIBUTIONS MADE BY AUTHORISED INVESTMENT FUNDS

F1 ...

[^{F1}Allocation of income]

17.—^{F2}(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).]

^{F3}(1A) Paragraph (1) does not apply in relation to an authorised investment fund to which Part 4A or 4B applies.]

^{F4}(2)

Textual Amendments

- F1** 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)
- F2** 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)
- F3** Reg. 17(1A) inserted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **11**
- F4** 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, Section 17.