
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 1

PRELIMINARY PROVISIONS

Funds excluded from the ambit of this Part

25. This Part does not apply to an authorised investment fund if the fund—
- (a) is a registered pension scheme within the meaning of Part 4 of the Finance Act 2004 ^{M1}, or
 - (b) is treated, under paragraph 1(1) of Schedule 36 to that Act, as having become such a scheme.

Marginal Citations

M1 2004 c. 12.

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 25.