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STATUTORY INSTRUMENTS

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**2006 No. 964**

The Authorised Investment Funds (Tax) Regulations 2006

**PART 4**

THE TREATMENT OF PARTICIPANTS  
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 2

PARTICIPANTS CHARGEABLE TO INCOME TAX

*The non-liability condition*

**Qualifying certificates valid for only part of jointly held accounts: the general rule**

<sup>F1</sup>43. ....

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**Textual Amendments**

**F1** Regs. 34-46 revoked (6.4.2007) by [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2007 \(S.I. 2007/794\)](#), regs. 1(1), **8(c)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 43.