
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 3

PARTICIPANTS CHARGEABLE TO CORPORATION TAX

Dividend distributions

References to gross income

[^{F1}50. For the purposes of this Chapter, references to gross income are references to the net revenue before taxation determined in accordance with the Statement of Recommended Practice.]

Textual Amendments

F1 Reg. 50 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), **15** (with reg. 24)

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 50.