
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

Repayments of tax

^{F1}52.

Textual Amendments

F1 [Reg. 52](#) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 2\) Regulations 2010 \(S.I. 2010/1642\)](#), regs. 1(1), 6

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 52.