
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 4

CHARGE TO TAX ON SUBSTANTIAL QIS
HOLDINGS IN QUALIFIED INVESTOR SCHEMES

General

Meaning of “substantial QIS holding”

^{F1}54.

Textual Amendments

F1 Regs. 53-69 omitted (1.1.2009) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment No. 3\) Regulations 2008 \(S.I. 2008/3159\)](#), regs. 1(1), **17(1)** (with regs. 30, 31)

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 54.