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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 4

CHARGE TO TAX ON SUBSTANTIAL QIS  
HOLDINGS IN QUALIFIED INVESTOR SCHEMES

*Disposals of holdings*

**No gain/no loss disposals**

<sup>F1</sup>69. ....

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**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 69.