
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 4A

PROPERTY AIFS

CHAPTER 1

PRELIMINARY PROVISIONS

[^{F1}Structure of this Part

69B. The structure of this Part of these Regulations is as follows—

This Chapter contains preliminary provisions;

Chapter 2 deals with entry into and membership of the Property AIF regime;

Chapter 3 deals with the tax treatment of Property AIFs;

Chapter 4 deals with distributions made by Property AIFs;

Chapter 5 deals with the treatment of participants in Property AIFs;

Chapter 6 deals with compliance in relation to the Property AIF regime; and

Chapter 7 contains provisions relating to an open-ended investment company's leaving the Property AIF regime.]

Textual Amendments

F1 Pt. 4A inserted (6.4.2008) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2008 \(S.I. 2008/705\)](#), regs. 1, 5

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 69B.