
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 4A

PROPERTY AIFS

CHAPTER 6

COMPLIANCE IN RELATION TO THE PROPERTY AIF REGIME

Accounting for tax deducted from property income distributions

[^{F1}Collection and payment of tax

69Z30.—(1) Tax in respect of a relevant distribution is due at the time by which the return on which the distribution must be included is required to be delivered.

(2) The tax due is equal to the sum which the company is required to deduct from the relevant distribution under—

- (a) regulation 69Z22(1) (deduction of tax from property income distributions), and
 - (b) regulation 69Z23(1) (deduction of tax from PAIF distributions (interest)).
- (3) The tax is due from the company making the relevant distribution.
- (4) The tax is payable without an officer of Revenue and Customs making any assessment.]

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 69Z30.