
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 4B

TAX ELECTED FUNDS

CHAPTER 3

THE TAX TREATMENT OF TAX ELECTED FUNDS

[^{F1}Treatment of distributions

69Z58. Section 931R of CTA 2009 (election that distribution should not be exempt) shall not apply in relation to distributions received by a Tax Elected Fund.]

Textual Amendments

F1 Pt. 4B inserted (1.9.2009) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2009 \(S.I. 2009/2036\)](#), regs. 1, **24**

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 69Z58.