

---

STATUTORY INSTRUMENTS

---

**2006 No. 964**

**The Authorised Investment Funds (Tax) Regulations 2006**

**PART 5**

**COMPLIANCE**

*Interest distributions [F1 and TEF distributions (non-dividend)]*

**Inspection of records**

**73.**—(1) A person specified in regulation 72(2) must, whenever required to do so, make available for inspection by an officer of the Commissioners authorised for that purpose, at such time as that officer may reasonably require, all such copies of books, documents or other records in their possession or under their control as may be required by the Commissioners under regulation 72.

(2) Every qualifying certificate supplied to a legal owner under Chapter 2 of Part 4 (participants chargeable to income tax) must be preserved by the legal owner in such manner as may be approved by the Commissioners for two years after it has ceased to be otherwise required under the provisions of these Regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 73.