
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 6A

FUNDS INVESTING IN NON-REPORTING OFFSHORE FUNDS

CHAPTER 2

Entry into Funds Investing in Non-Reporting Offshore Fund (“FINROF”) regime

[^{F1}Entry into FINROF regime: the basic rule

85G. This Part applies to an authorised investment fund from—

- (a) the date on which the fund first met the condition in regulation 85D (the investment condition); or
- (b) the date specified in the notice given under regulation 85F (elective FINROFs),

whichever is the earlier.]

Textual Amendments

F1 Pt. 6A inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Authorised Investment Funds \(Tax\) \(Amendment\) Regulations 2010 \(S.I. 2010/294\)](#), regs. 1(1), **21** (with regs. 25, 26)

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 85G.