
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 6A

FUNDS INVESTING IN NON-REPORTING OFFSHORE FUNDS

CHAPTER 5

Disposal of units in FINROFs

[^{F1}**Disposal of an asset: the basic rule**

85V.—(1) There is a disposal of an asset for the purposes of this Part if there would be a disposal of an asset for the purposes of TCGA 1992.

(2) Paragraph (1) is subject to the following regulations in this Chapter.]

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 85V.