
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

[^{F1}PART 6A

FUNDS INVESTING IN NON-REPORTING OFFSHORE FUNDS

CHAPTER 7

Deduction of income gains in computing chargeable gains

[^{F1}Scope of this Chapter

85Z5.—(1) This Chapter applies if—

- (a) a disposal gives rise to an income gain, and
- (b) that disposal also constitutes the disposal of the units concerned for the purposes of TCGA 1992.

(2) In this Chapter, the disposal specified in paragraph (1)(b) is called the “TCGA disposal”.]

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 85Z5.