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STATUTORY INSTRUMENTS

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**2008 No. 3159**

**INCOME TAX  
CORPORATION TAX  
CAPITAL GAINS TAX  
STAMP DUTY RESERVE TAX**

The Authorised Investment Funds (Tax)  
(Amendment No. 3) Regulations 2008

<i>Made</i>	- - - -	<i>10th December 2008</i>
<i>Laid before the House of Commons</i>	- -	<i>11th December 2008</i>
<i>Coming into force</i>		<i>1st January 2009</i>

**THE AUTHORISED INVESTMENT FUNDS (TAX)  
(AMENDMENT NO. 3) REGULATIONS 2008**

1. Citation, commencement and effect
2. Interpretation
3. Amendment of the principal Regulations
4. Amendment of regulation 2
5. Amendment of regulation 10
6. Amendment of regulation 11
7. Amendment of regulation 12
8. Amendment of regulation 13
9. Amendment of regulation 14
10. Insertion of regulation 14A
11. Insertion of Part 2A
12. Amendment of regulation 24
13. Amendment of regulation 48
14. Amendment of regulation 49
15. Substitution of regulation 51
16. Substitution of regulation 52A
17. Omission of Chapter 4 of Part 4
18. Insertion of regulation 69DA
19. Amendment of regulation 69G

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

20. Amendment of regulation 69J
21. Amendment of regulation 69K
22. Amendment of regulation 69L
23. Amendment of regulation 69Z
24. Amendment of regulation 69Z19
25. Amendment of regulation 69Z23
26. Amendment of regulation 69Z24
27. Insertion of regulations 69Z24A to 69Z24D
28. Amendment of regulation 94
29. Amendments to Part 2 of the Schedule

*Transitory Provision*

30. Schemes authorised before 1st January 2009 – genuine diversity of ownership condition
  31. Schemes authorised before 1st January 2009 - continuation of provisions in Chapter 4 of Part 4 of the principal Regulations
- Signature
- Explanatory Note