STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 4

CONSEQUENTIAL AMENDMENTS

Amendment of FA 2008

130.—(1) Schedule 7 to FA 2008 (remittance basis) is amended as follows.

(2) In paragraph 100(1)(a)—

(a) for "section 762 of ICTA" substitute " regulation 20 of the Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001) ",

(b) for "section 761 of ICTA" substitute " such regulations (regulation 17 of those Regulations ".

(3) In paragraph 101(1)(b)—

(a) for "section 761 of ICTA" substitute " regulation 17 of the Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001) ",

(b) for "section 762 of ICTA" substitute " regulation 20 of those Regulations ".

(4) In paragraph 102(1)(d)—

(a) for "section 762 of ICTA" substitute " regulation 20 of the Offshore Funds (Tax) Regulations 2009 (S.I. 2009/3001) ",

(b) for "section 761 of ICTA" substitute " such regulations (regulation 17 of those Regulations ".

Changes to legislation:
There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 130.