
STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 1

INTRODUCTION

Preliminary provisions

Structure of these Regulations

2. The structure of these Regulations is as follows—
 - this Part contains introductory provisions;
 - Part 2 deals with the treatment of participants in non-reporting funds;
 - Part 3 deals with reporting funds and the treatment of participants in reporting funds;
 - Part 4 makes consequential amendments to primary legislation.