

---

STATUTORY INSTRUMENTS

---

**2009 No. 3001**

The Offshore Funds (Tax) Regulations 2009

**PART 3**

REPORTING FUNDS AND THE TREATMENT  
OF PARTICIPANTS IN REPORTING FUNDS

CHAPTER 6

TRANSACTIONS BY CERTAIN REPORTING  
FUNDS WHICH ARE NOT TREATED AS TRADING

*Investment transactions carried out by diversely owned funds*

**Meaning of “investment transaction”**

<sup>F1</sup>81. ....

**Textual Amendments**

**F1** Regs. 81-89 omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of The Investment Transactions (Tax) Regulations 2014 (S.I. 2014/685), regs. 1(1), **8(3)**

**Changes to legislation:**

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 81.