
STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 3

**REPORTING FUNDS AND THE TREATMENT
OF PARTICIPANTS IN REPORTING FUNDS**

[^{F1}CHAPTER 6A

TRANSPARENT REPORTING FUNDS

[^{F1}**Transparent reporting funds**

89A.—(1) This Chapter explains how reportable income is computed in the case of a transparent reporting fund.

(2) For the purposes of these Regulations a “transparent reporting fund” is a reporting fund which is a transparent fund.]

Textual Amendments

F1 Pt. 3 Ch. 6A inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Offshore Funds \(Tax\) \(Amendment\) Regulations 2011 \(S.I. 2011/1211\)](#), regs. 1(1), **24**

Changes to legislation:

There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009, Section 89A.