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STATUTORY INSTRUMENTS

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**2010 No. 1642**

**INCOME TAX**

**CORPORATION TAX**

The Authorised Investment Funds (Tax)  
(Amendment No. 2) Regulations 2010

	<i>10.45 a.m. on 22nd</i>
<i>Made - - - -</i>	<i>June 2010</i>
<i>Laid before the House of</i>	<i>1.15 p.m. on 22nd</i>
<i>Commons - -</i>	<i>June 2010</i>
	<i>1.45 p.m. on 22nd</i>
<i>Coming into force</i>	<i>June 2010</i>

THE AUTHORISED INVESTMENT FUNDS (TAX)  
(AMENDMENT NO. 2) REGULATIONS 2010

1. Citation, commencement and effect
  2. Amendments to the Authorised Investment Funds (Tax) Regulations 2006
  3. Amendment of regulation 13 (treatment of interest distributions for purposes of loan relationships)
  4. Amendment of regulation 48 (general)
  5. Insertion of regulations 48A and 48B
  6. Omission of regulation 52 (repayments of tax)
  7. Omission of regulation 52A (companies carrying on general insurance business: treatment of certain amounts of tax as foreign tax)
  8. Amendment of the Schedule (abbreviations and defined expressions)
- Signature  
Explanatory Note