STATUTORY INSTRUMENTS

## 2011 No. 1211

## The Offshore Funds (Tax) (Amendment) Regulations 2011

## PART 5

Miscellaneous Amendments

## Amendment to regulation 16 (treatment of certain amounts as distributions)

**30.** In regulation 16 (treatment of certain amounts as distributions) in paragraph (2) for "94(2)" substitute "94(1) or (2)".