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STATUTORY INSTRUMENTS

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**2011 No. 2192**

**The Authorised Investment Funds (Tax)  
(Amendment No. 2) Regulations 2011**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment No. 2) Regulations 2011 and come into force on 1st October 2011.

(2) These Regulations have effect—

(a) for the purposes of corporation tax—

(i) on income, for accounting periods starting on or after that date, and

(ii) on chargeable gains, in relation to disposals made on or after that date, and

(b) for the purposes of capital gains tax, in relation to disposals made on or after that date.