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STATUTORY INSTRUMENTS

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**2011 No. 244**

**CORPORATION TAX  
CAPITAL GAINS TAX**

**The Authorised Investment Funds  
(Tax) (Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>8th February 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>9th February 2011</i>
<i>Coming into force</i>		<i>6th March 2011</i>

**THE AUTHORISED INVESTMENT FUNDS  
(TAX) (AMENDMENT) REGULATIONS 2011**

1. Citation, commencement and effect
  2. Amendment of the principal Regulations
  3. Amendment of regulation 8
  4. Insertion of regulations 14ZA, 14ZB and 14ZC
  5. Amendment of regulation 85D
  6. Amendment of regulation 85E
  7. Amendment of the Schedule
  8. Transitional provision
  9. Consequential amendments
- Signature  
Explanatory Note