
STATUTORY INSTRUMENTS

2011 No. 244

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

Amendment of regulation 8

3.—(1) Regulation 8 (general interpretation) is amended as follows.

(2) After the entry for “net asset value” insert—

““non-reporting fund” has the same meaning as in regulation 4(2) of the Offshore Funds Regulations;

“offshore fund” means a fund within the meaning of section 355 of the Taxation (International and Other Provisions) Act 2010⁽¹⁾;

“Offshore Funds Regulations” means the Offshore Funds (Tax) Regulations 2009⁽²⁾”.

(3) After the entry for “prospectus”⁽³⁾ insert—

““reportable income” has the same meaning as in Chapter 5 of Part 3 of the Offshore Funds Regulations;”.

(4) After the entry for “reporting date” insert—

““reporting fund” means an offshore fund to which Part 3 of the Offshore Funds Regulations applies”.

⁽¹⁾ 2010 c. 8.

⁽²⁾ S.I. 2009/3001 as amended by S.I. 2009/3139 and 2010/294.

⁽³⁾ The definition of “prospectus” was inserted by S.I. 2010/294.