
STATUTORY INSTRUMENTS

2012 No. 519

**INCOME TAX
CORPORATION TAX**

**The Authorised Investment Funds
(Tax) (Amendment) Regulations 2012**

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|---------------------------------|-----------------------------|
| | <i>at 10.00 a.m. on</i> |
| <i>Made - - - -</i> | <i>27th February 2012</i> |
| <i>Laid before the House of</i> | <i>at 1.00 p.m. on 27th</i> |
| <i>Commons - -</i> | <i>February 2012</i> |
| | <i>at 1.30 p.m. on 27th</i> |
| <i>Coming into force</i> | <i>February 2012</i> |

**THE AUTHORISED INVESTMENT FUNDS
(TAX) (AMENDMENT) REGULATIONS 2012**

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 22 (dividend distribution: general)
 5. Amendment of regulation 48 (general)
 6. Amendment of regulation 49 (calculation of unfranked part of dividend distribution)
 7. Amendment of regulation 93 (introduction)
 8. Insertion of regulation 96A (Modification of CTA 2009)
 9. Amendment of the Authorised Investment Funds (Tax) (Amendment No. 3) Regulations 2008
- Signature
Explanatory Note