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STATUTORY INSTRUMENTS

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**2013 No. 1411**

**The Offshore Funds (Tax)  
(Amendment No. 2) Regulations 2013**

**Application for entry into reporting fund regime**

- 3.** In regulation 53 (contents of application), in paragraph (1)(1)—
- (a) in sub-paragraphs (k)(i) and (l)(ii), for “reported income” substitute “reportable income” in each place,
  - (b) in sub-paragraph (k)(i), for “regulation 92A” substitute “regulation 72A”,
  - (c) in sub-paragraph (k)(i), for “regulation 92B” substitute “regulation 72B”,
  - (d) in sub-paragraph (k)(ii), for “regulation 92C” substitute “regulation 72C”, and
  - (e) in sub-paragraph (l)(iii), for “regulation 92B(5)” substitute “regulation 72B(6)”.