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STATUTORY INSTRUMENTS

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**2013 No. 1770**

**The Offshore Funds (Tax)  
(Amendment No. 3) Regulations 2013**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Offshore Funds (Tax) (Amendment No. 3) Regulations 2013 and come into force on 7th August 2013.

(2) These Regulations have effect for the purposes of income tax for the tax year 2013-14 and subsequent tax years.