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STATUTORY INSTRUMENTS

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**2017 No. 240**

**The Offshore Funds (Tax) (Amendment) Regulations 2017**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Offshore Funds (Tax) (Amendment) Regulations 2017 and come into force on 23rd March 2017.

(2) These Regulations have effect for each reporting period beginning on or after 1st April 2017.

(3) In this regulation, “reporting period” has the same meaning as in regulation 91 of the Offshore Funds (Tax) Regulations 2009<sup>(1)</sup>.

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<sup>(1)</sup> [S.I. 2009/3001](#), to which there are amendments not relevant to these Regulations.