

This Statutory Instrument has been made in consequence of a defect in S.I. 2009/2036 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2009 No. 2199

INCOME TAX

CORPORATION TAX

CAPITAL GAINS TAX

**The Authorised Investment Funds (Tax) (Amendment No.2)
Regulations 2009**

<i>Made</i>	- - - -	<i>12th August 2009</i>
<i>Laid before the House of Commons</i>		<i>13th August 2009</i>
<i>Coming into force</i>	- -	<i>31st August 2009</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 17(3) and 18 of the Finance (No. 2) Act 2005(a).

Citation and commencement

1. These Regulations may be cited as the Authorised Investment Funds (Tax) (Amendment No.2) Regulations 2009 and shall come into force on 31st August 2009.

Amendment of the Authorised Investment Funds (Tax) (Amendment) Regulations 2009 (S.I. 2009/2036)

2.—(1) The Authorised Investment Funds (Tax) (Amendment) Regulations 2009(b) are amended as follows.

(2) Omit regulation 30 (amendment of regulation 95).

12th August 2009

Dave Watts
Steve McCabe
Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2005 c. 22.
(b) S.I. 2009/2036.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Authorised Investment Funds (Tax) (Amendment) Regulations (S.I. 2009/2036) to correct an error in those Regulations. Regulation 30 of those Regulations purports to amend regulation 95 of the Authorised Investment Fund (Tax) Regulations 2006 (S.I. 2006/964), but that regulation was revoked by Part 1 of Schedule 3 to the Corporation Tax Act 2009. These Regulations therefore omit regulation 30.

A full Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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