# STATUTORY INSTRUMENTS

# 2009 No. 3001

# **INCOME TAX CORPORATION TAX** CAPITAL GAINS TAX

# The Offshore Funds (Tax) Regulations 2009

Made 12th November 2009 1st December 2009 Coming into force

# THE OFFSHORE FUNDS (TAX) REGULATIONS 2009

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- Treatment of umbrella arrangements
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**Explanatory Note** 

**Changes to legislation:**There are currently no known outstanding effects for the The Offshore Funds (Tax) Regulations 2009.