
STATUTORY INSTRUMENTS

2009 No. 3001

INCOME TAX
CORPORATION TAX
CAPITAL GAINS TAX

The Offshore Funds (Tax) Regulations 2009

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

The Treasury make the following Regulations in exercise of the powers conferred by sections 41(1) and 42 of the Finance Act 2008⁽¹⁾.

In accordance with section 42A(2)(c) of that Act⁽²⁾, a draft of this instrument was laid before the House of Commons and approved by a resolution of that House.

(1) 2008 c. 9; section 42 was amended by paragraph 4 of Schedule 22 to the Finance Act 2009 (c. 10).
(2) Section 42A was inserted by paragraph 5 of Schedule 22 to the Finance Act 2009.