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STATUTORY INSTRUMENTS

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**2009 No. 3001**

**The Offshore Funds (Tax) Regulations 2009**

**PART 4**

**CONSEQUENTIAL AMENDMENTS**

**Amendment of FA 2008**

**130.**—(1) Schedule 7 to FA 2008 (remittance basis) is amended as follows.

(2) In paragraph 100(1)(a)—

- (a) for “section 762 of ICTA” substitute “regulation 20 of the Offshore Funds (Tax) Regulations 2009 ([S.I. 2009/3001](#))”,
- (b) for “section 761 of ICTA” substitute “such regulations (regulation 17 of those Regulations”.

(3) In paragraph 101(1)(b)—

- (a) for “section 761 of ICTA” substitute “regulation 17 of the Offshore Funds (Tax) Regulations 2009 ([S.I. 2009/3001](#))”,
- (b) for “section 762 of ICTA” substitute “regulation 20 of those Regulations”.

(4) In paragraph 102(1)(d)—

- (a) for “section 762 of ICTA” substitute “regulation 20 of the Offshore Funds (Tax) Regulations 2009 ([S.I. 2009/3001](#))”,
- (b) for “section 761 of ICTA” substitute “such regulations (regulation 17 of those Regulations”.