
STATUTORY INSTRUMENTS

2009 No. 3001

The Offshore Funds (Tax) Regulations 2009

PART 3

**REPORTING FUNDS AND THE TREATMENT
OF PARTICIPANTS IN REPORTING FUNDS**

CHAPTER 3

THE GENERAL DUTIES OF REPORTING FUNDS

General duties of reporting funds

58. A reporting fund must—

- (a) prepare accounts in accordance with the requirements of Chapter 4;
- (b) provide a computation of its reportable income in accordance with the requirements of Chapter 5;
- (c) provide reports to participants in accordance with the requirements of Chapter 7; and
- (d) provide information to HMRC in accordance with the requirements of Chapter 9.