
STATUTORY INSTRUMENTS

2006 No. 964

The Authorised Investment Funds (Tax) Regulations 2006

PART 4

THE TREATMENT OF PARTICIPANTS
IN AUTHORISED INVESTMENT FUNDS

CHAPTER 2

PARTICIPANTS CHARGEABLE TO INCOME TAX

The residence condition

Residence declarations

- 31.**—(1) A declaration made for the purposes of regulation 30 must—
- (a) be in such form as may be required or authorised by the Commissioners;
 - (b) be made in writing to the legal owner of the authorised investment fund in question; and
 - (c) contain any details or undertakings required by paragraphs (2) to (4) below.
- (2) A declaration made for the purposes of condition A or B in regulation 30 must contain—
- (a) the name and principal residential address of the person making it; and
 - (b) an undertaking that he will notify the legal owner if he becomes ^{F1}... resident in the United Kingdom.
- (3) A declaration made for the purposes of condition C in regulation 30 must contain the name of the deceased and his principal residential address immediately before his death.
- (4) A declaration made for the purposes of condition D or E in regulation 30 must contain—
- (a) the names and principal residential addresses of the trustees of the trust or, in the case of a trustee which is a company, the name of the company and the address of its registered or principal office;
 - (b) the names and principal residential addresses of the beneficiaries of the trust or, in the case of a beneficiary which is a company, the name of the company and the address of its registered or principal office; and
 - (c) an undertaking that the trustees of the trust will notify the legal owner of the authorised investment fund in question if—
 - (i) they become resident in the United Kingdom,
 - (ii) any beneficiary of the trust named in the declaration becomes ^{F2}... resident in the United Kingdom, or
 - (iii) any person who becomes a beneficiary of the trust after the making of the declaration either is at the time of becoming a beneficiary, or subsequently becomes, ^{F2}... resident in the United Kingdom.

Changes to legislation: There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 31. (See end of Document for details)

Textual Amendments

- F1** Word in reg. 31(2)(b) omitted (with effect in accordance with reg. 1(2)(d) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment\) \(No. 2\) Regulations 2013](#) (S.I. 2013/2994), regs. 1(1), **10(a)**
- F2** Words in reg. 31(4)(c)(ii)(iii) omitted (with effect in accordance with reg. 1(2)(d) of the amending S.I.) by virtue of [The Authorised Investment Funds \(Tax\) \(Amendment\) \(No. 2\) Regulations 2013](#) (S.I. 2013/2994), regs. 1(1), **10(b)**

Changes to legislation:

There are currently no known outstanding effects for the The Authorised Investment Funds (Tax) Regulations 2006, Section 31.