## STATUTORY INSTRUMENTS

## 1996 No. 21

## **INCOME TAX**

The Friendly Societies (Gilt-edged Securities) (Periodic Accounting for Tax on Interest) Regulations 1996

Made - - - 9th January 1996

Laid before the House of

Commons - - 9th January 1996

Coming into force 30th January 1996

## THE FRIENDLY SOCIETIES (GILT-EDGED SECURITIES) (PERIODIC ACCOUNTING FOR TAX ON INTEREST) REGULATIONS 1996

- 1. Citation and commencement
- 2. Interpretation
- 3. Basic rule
- 4. Modifications of the Friendly Societies Regulations
- 5. (1) Paragraphs (2) and (3) below specify modifications of regulation...
- 6. (1) Paragraphs (2) and (3) below specify modifications of regulation...
- 7. After regulation 5 there shall be inserted the following regulations—...
- 8. (1) Paragraph (2) below specifies a modification of regulation 6....
- 9. (1) Paragraphs (2) to (4) below specify modifications of regulation... Signature

**Explanatory Note**