Status:	This is the	original ve	ersion (a	is it was c	originally made).	This
item of	legislation	is currentl	v onlv a	vailahle i	in its original for	mat.

## STATUTORY INSTRUMENTS

## 2005 No. 2014

## The Friendly Societies (Modification of the Corporation Tax Acts) Regulations 2005

## Citation, commencement and effect

- **1.**—(1) These Regulations may be cited as the Friendly Societies (Modification of the Corporation Tax Acts) Regulations 2005 and shall come into force on 12th August 2005.
  - (2) These Regulations have effect for accounting periods beginning on or after 1st January 2005.