
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.