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## STATUTORY INSTRUMENTS

## 2005 No. 2014

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

## Modification of section 442A(1) of the Taxes Act

- **19.**—(1) Paragraph (2) prescribes a modification of section 442A(1) of the Taxes Act(1) so far as it applies to the life or endowment business carried on by friendly societies.
  - (2) Before "basic" insert "taxable".

<sup>(1)</sup> Section 442A was inserted by paragraph 34 of Schedule 8 to the Finance Act 1995 (c. 4) and amended by section 170 of, and paragraph 23 of Schedule 33 to, the Finance Act 2003 (c. 14).