
STATUTORY INSTRUMENTS

2007 No. 2134

**The Friendly Societies (Modification of the
Corporation Tax Acts) (Amendment) Regulations 2007**

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2007 and shall come into force on 14th August 2007.

(2) Subject to paragraph (3), these Regulations have effect for accounting periods beginning on or after 1st January 2007.

(3) Regulation 4 has effect in relation to transactions entered into on or after 6th June 2006.