
STATUTORY INSTRUMENTS

2008 No. 1937

The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2008

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2008 and shall come into force on 12th August 2008.

(2) These regulations shall have effect in relation to accounting periods beginning on or after 1st January 2008.

(3) But regulation 4(5) shall have effect in relation to accounting periods beginning on or after 1st January 2007.