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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

**The Capital Allowances (Structures and Buildings Allowances) Regulations 2019**

**Amendment to the Friendly Societies (Modifications of the Tax Acts) Regulations 2012**

**11.** In the Friendly Societies (Modifications of the Tax Acts) Regulations 2012(1), after regulation 4 insert—

“**4A.** Section 270HG of CAA 2001 (structures and buildings allowances: apportionment of allowances) applies as if for subsection (1) there were substituted—

“(1) This section applies if the long-term business of the company consists of two or more of—

- (a) basic life assurance and general annuity business,
- (b) non-BLAGAB long-term business, or
- (c) tax exempt business.

(1A) In subsection (1)(c) “tax exempt business” has the same meaning as in section 57A of FA 2012(2) (section 57: meaning of “tax exempt business”).”.

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(1) [S.I. 2012/3008](#).

(2) Section 57A is treated by regulation 6 of [S.I. 2012/3008](#) as inserted in the Finance Act 2012.