SCHEDULES

SCHEDULE 4

CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF OTHER ACTS

Forged Transfers Act 1891 (c. 43)

- 19 (1) Section 3 of the Forged Transfers Act 1891 (application to industrial societies etc) is amended as follows.
 - (2) In the existing provision (which becomes subsection (1))—
 - (a) omit "industrial, provident,";
 - (b) after "Parliament" insert ", and to any registered society,".
 - (3) After that subsection insert—

"(2) Registered society" means-

- (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
- (b) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969."

Libraries Offences Act 1898 (c. 53)

20 In section 3 of the Libraries Offences Act 1898 (application of Act) for "registered under the Industrial and Provident Societies Act 1893, or" substitute "that is a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or is registered".

Stock Transfer Act 1963 (c. 18)

21 In section 1(4) of the Stock Transfer Act 1963 (simplified transfer of securities) for "a society registered under the Industrial and Provident Societies Act 1893" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Transport Act 1968 (c. 73)

In section 10B(6)(b) of the Transport Act 1968 (boundaries of power under section 10A) for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

National Savings Bank Act 1971 (c. 29)

23 In section 16 of the National Savings Bank Act 1971 (deposits by charities etc) for "section 31 of the Industrial and Provident Societies Act 1965" substitute "section 27 of the Co-operative and Community Benefit Societies Act 2014".

Local Government Act 1972 (c. 7)

- 24 (1) Schedule 12A to the Local Government Act 1972 (access to information: exempt information) is amended as follows.
 - (2) In paragraph 8 for sub-paragraph (d) substitute—
 - "(d) the Co-operative and Community Benefit Societies Act 2014;".
 - (3) In paragraph 19 for sub-paragraph (d) substitute—
 - "(d) the Co-operative and Community Benefit Societies Act 2014;".

Friendly Societies Act 1974 (c. 46)

- 25 The Friendly Societies Act 1974 is amended as follows.
- 26 In section 40 (remuneration of qualified auditors), in subsections (1) and (3), for "section 10 of the Friendly and Industrial and Provident Societies Act 1968" substitute "section 97 of the Co-operative and Community Benefit Societies Act 2014".
- 27 In section 82(9) (amalgamation and transfer of engagements) for the words from "registered or" to "1965 or" substitute "that is a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or is a society registered or deemed to be registered under".
- 28 In section 84A (conversion of registered societies into industrial and provident societies) for "Industrial and Provident Societies Act 1965" in each place substitute "Co-operative and Community Benefit Societies Act 2014".
- In section 109(1) (regulations) for "Industrial and Provident Societies Act 1965" substitute "Co-operative and Community Benefit Societies Act 2014".
- 30 (1) Schedule 6A (conversion of registered societies into industrial and provident societies: supplementary) is amended as follows.
 - (2) In paragraph 1 for "Industrial and Provident Societies Act 1965" substitute "Cooperative and Community Benefit Societies Act 2014".
 - (3) In paragraph 2(2) for "industrial and provident society" substitute "society registered under the Co-operative and Community Benefit Societies Act 2014 (the "new society")".
 - (4) In paragraphs 3 and 4, for "industrial and provident" in each place substitute "new".

Industrial Common Ownership Act 1976 (c. 78)

In section 2(1)(a) of the Industrial Common Ownership Act 1976 (common ownership enterprises and co-operative enterprises) for sub-paragraph (ii) (not including the "and" at the end of it) substitute—

"(ii) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014;".

Housing Act 1985 (c. 68)

- 32 The Housing Act 1985 is amended as follows.
- 33 In section 5(2) (housing associations: "fully mutual") for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 34 In section 6A (the Corporation) for "society registered under the Industrial and Provident Societies Act 1965" in each place substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 35 In section 27AB (management agreements with tenant management organisations), in the definition of "registered" in subsection (8), for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

Housing Associations Act 1985 (c. 69)

36 In section 1(2) of the Housing Association Act 1985 (housing associations: "fully mutual") for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Finance Act 1986 (c. 41)

- 37 In section 24(5) of the Finance Act 1986 (approved profit sharing schemes: workers' co-operatives)—
 - (a) omit paragraph (a);
 - (b) for "each of those Acts" substitute "that Act";
 - (c) for "those Acts" (in the second place it occurs) substitute "that Act".

Company Directors Disqualification Act 1986 (c. 46)

- (1) Section 22E of the Company Directors Disqualification Act 1986 (application of Act to registered societies) is amended as follows.
 - (2) For subsection (1) substitute—
 - "(1) In this section "registered society" has the same meaning as in the Cooperative and Community Benefit Societies Act 2014 ("the 2014 Act")."
 - (3) In subsection (3) for "the 1965 Act: see section 74(1) of that Act" substitute "the 2014 Act: see section 149 of that Act".
 - (4) In subsection (4)—
 - (a) in paragraph (a) for "the 1965 Act" substitute "the 2014 Act";
 - (b) in paragraph (c)(i) for "section 47 or 49(1) of the 1965 Act" substitute "section 105 or 106 of the 2014 Act".
 - (5) For subsection (6) substitute—
 - "(6) The legislation relating to registered societies" means the Credit Unions Act 1979 and the Co-operative and Community Benefit Societies Act 2014."
 - (6) For the heading substitute "Application of Act to registered societies".

Housing (Scotland) Act 1987 (c. 26)

39 In section 300(1)(b) of the Housing (Scotland) Act 1987 ("co-operative housing association") for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Income and Corporation Taxes Act 1988 (c. 1)

- 40 In section 187(10) of the Income and Corporation Taxes Act 1988 (interpretation of sections 185 and 186 and Schedules 9 and 10)—
 - (a) for "registered industrial and provident society" substitute "registered society";
 - (b) for "section 1 of the Industrial and Provident Societies Act 1965" substitute "section 2 of the Co-operative and Community Benefit Societies Act 2014";
 - (c) after "case may be," insert "section 1 of".

Local Government and Housing Act 1989 (c. 42)

- 41 The Local Government and Housing Act 1989 is amended as follows.
- 42 In section 67(1) (application of, and orders under, Part 5)—
 - (a) at the end of paragraph (d) (before the "and") insert—
 - "(da) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014;";
 - (b) in paragraph (e) omit "under the Industrial and Provident Societies Act 1965 or".
- 43 In section 69(8) (companies subject to local authority influence) for "an industrial and provident society" substitute "a registered society within the meaning of the Cooperative and Community Benefit Societies Act 2014".

Opticians Act 1989 (c. 44)

44 In section 9(2)(d)(i) of the Opticians Act 1989 (list of bodies corporate carrying on business as opticians) for "a society registered under the Industrial and Provident Societies Act 1965 or" substitute "a registered society within the meaning of the Cooperative and Community Benefit Societies Act 2014 or a society registered under".

Enterprise and New Towns (Scotland) Act 1990 (c. 35)

45 In section 8(1)(m) of the Enterprise and New Towns (Scotland) Act 1990 (general and specific powers) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

Taxation of Chargeable Gains Act 1992 (c. 12)

- 46 The Taxation of Chargeable Gains Act 1992 is amended as follows.
- 47 (1) Section 140E (merger leaving assets within UK tax charge) is amended as follows.

- (2) In subsection (1)(b) for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- (3) In subsection (9)(a) for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 48 In section 140F(1)(b) (merger: assets outside UK tax charge) for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 49 In section 140G(1)(b) (treatment of securities issued on merger) for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 50 (1) Section 170 (interpretation of sections 171 to 181) is amended as follows.
 - (2) In subsection (2)(c) for "registered industrial and provident society" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In subsection (9)(c) for "registered industrial and provident society" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
- 51 In the heading before section 217D for "Industrial and provident societies" substitute "Registered societies".
- 52 In section 217D(3) (disposal of assets on union, amalgamation or transfer of engagements) for paragraph (a) substitute—
 - "(a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969,".
- 53 In Schedule 7AC (exemptions for disposals by companies with substantial shareholdings) in paragraph 26(4) for "registered industrial and provident society" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Trade Union and Labour Relations (Consolidation) Act 1992 (c. 52)

54 In section 10(3)(b) of the Trade Union and Labour Relations (Consolidation) Act 1992 (quasi-corporate status of trade unions) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

Housing Act 1996 (c. 52)

- 55 The Housing Act 1996 is amended as follows.
- 56 For "an industrial and provident society" (in each place except in section 1A) substitute "a registered society".

- 57 In section 1A (Welsh bodies) for paragraph (b) (not including the "or" at the end of it) substitute—
 - "(b) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 (in this Part, a "registered society") whose registered office for the purposes of that Act is in Wales,".
- 58 In section 2(1)(b) (eligibility for registration) for the words from "a society" to "1965" substitute "a registered society".
- 59 (1) Section 48(2) (powers of the manager: transfer of engagements) is amended as follows.
 - (2) For "section 51 or 52 of the Industrial and Provident Societies Act 1965" substitute "section 110 or 112 of the Co-operative and Community Benefit Societies Act 2014".
 - (3) For the second sentence substitute—

"In particular, it does not prejudice any right of a creditor of the society."

- 60 In section 57 (definitions relating to industrial and provident societies) in the heading for "industrial and provident societies" substitute "registered societies".
- 61 In section 59(1)(b) (meaning of "officer" of registered social landlord) for "section 74 of the Industrial and Provident Societies Act 1965" substitute "section 149 of the Cooperative and Community Benefit Societies Act 2014".
- 62 In section 60(1)(c) (meaning of "subsidiary") for "the Friendly and Industrial and Provident Societies Act 1968" substitute "Part 7 of the Co-operative and Community Benefit Societies Act 2014".
- 63 In section 61(2) (meaning of "associate") for "the Friendly and Industrial and Provident Societies Act 1968" substitute "Part 7 of the Co-operative and Community Benefit Societies Act 2014".
- 64 (1) Section 64 (index of defined expressions: Part 1) is amended as follows.
 - (2) In the entry for "co-opted member" for "industrial and provident society" substitute "registered society".
 - (3) Omit the entry for "industrial and provident society".
 - (4) In the appropriate place insert—

"registered society

section 1A."

- 65 (1) Schedule 1 (regulation of registered social landlords) is amended as follows.
 - (2) In the heading before paragraph 8 for "Industrial and provident society" substitute "Registered society".
 - (3) In the heading before paragraph 9 for "industrial and provident society" substitute "registered society".
 - (4) In paragraph 9-
 - (a) in sub-paragraph (4) for the words from "section" to "1965" substitute "section 16 of the Co-operative and Community Benefit Societies Act 2014 ("the 2014 Act")";
 - (b) in sub-paragraph (5)—

- (i) for "The Industrial and Provident Societies Act 1965" substitute "The 2014 Act";
- (ii) for "section 10" substitute "section 16".
- (5) In the heading before paragraph 12 for "industrial and provident society" substitute "registered society".
- (6) In paragraph 12-
 - (a) in sub-paragraph (2) for paragraphs (a) to (c) substitute—
 - "(a) section 109 of the Co-operative and Community Benefit Societies Act 2014 ("the 2014 Act") (amalgamation of societies),
 - (b) section 110 of that Act (transfer of engagements between societies), or
 - (c) section 112 of that Act (conversion of society into a company etc),";
 - (b) in sub-paragraph (4)(b) for the words from "section 55(3)" to the end substitute "section 123(3)(a) of the 2014 Act.";
 - (c) in sub-paragraph (5)—
 - (i) for the words from "section" to "1965" substitute "section 121 of the 2014 Act";
 - (ii) for "section 58(6)" substitute "section 122".
- (7) In paragraph 13(4) for the words from "section 53" to "society)" substitute "section 115 of the Co-operative and Community Benefit Societies Act 2014 (conversion of company into registered society)".
- (8) In paragraph 14(1)(b) for "section 55(1)(a) of the Industrial and Provident Societies Act 1965" substitute "section 123 of the Co-operative and Community Benefit Societies Act 2014".
- (9) In paragraph 15—
 - (a) in sub-paragraph (1)(a) for the words from "section 55(1)(a)" to "dissolution)" substitute "section 119 or 123 of the Co-operative and Community Benefit Societies Act 2014 (dissolution by instrument of dissolution or by winding up)";
 - (b) in sub-paragraph (2) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- (10) In paragraph 15H—
 - (a) in sub-paragraph (1)(b) for "another industrial and provident society" substitute "another registered society";
 - (b) in sub-paragraph (3) for "another industrial and provident society" substitute "another registered society";
 - (c) in sub-paragraph (4) for "section 50 of the Industrial and Provident Societies Act 1965" substitute "section 109 of the Co-operative and Community Benefit Societies Act 2014".
- (11) In the heading before paragraph 17 for "Industrial and provident societies" substitute "Registered societies".
- (12) In paragraph 17—

- (a) in sub-paragraph (1) for "industrial and provident societies" substitute "registered societies";
- (b) for sub-paragraph (2) substitute—
 - "(2) Section 85 of the Co-operative and Community Benefit Societies Act 2014 ("the 2014 Act") (duty to obtain accountant's report) has effect, in its application to such a landlord, with the omission of subsection (1)(b) (accountant's report required only where turnover exceeds a specified sum).";
- (c) in sub-paragraph (4) for paragraph (b) substitute—
 - "(b) section 83 of the 2014 Act (duty to appoint auditors) did not apply for the year because of a resolution under section 84 of that Act (power to disapply auditing requirements).";
- (d) for sub-paragraph (5) substitute—
 - "(5) In this paragraph "qualified auditor" and "year of account" have the same meaning as in Part 7 of the 2014 Act (for "year of account" see sections 77 and 78 of that Act)."

Scotland Act 1998 (c. 46)

66 In Part 2 of Schedule 5 to the Scotland Act 1998, in the definition of "social landlord" in Section C2 (insolvency), for "a society registered under the Industrial and Provident Societies Act 1965" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Greater London Authority Act 1999 (c. 29)

67 In section 34A(4) of the Greater London Authority Act 1999 (restriction on exercise of certain powers except through a taxable body) in paragraph (b) of the definition of "company" for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

Financial Services and Markets Act 2000 (c. 8)

- 68 The Financial Services and Markets Act 2000 is amended as follows.
- 69 In section 138K(5)(c) (consultation: mutual societies) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 70 In section 355(1) (interpretation of Part 24) in the definition of "body" for "an industrial and provident society" substitute "a registered society"
- 71 Section 417(1) (definitions) is amended as follows.
 - (1) Omit the definition of "industrial and provident society".
 - (2) Insert in the appropriate place—

"registered society" (except where otherwise indicated) means-

(a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or

- (b) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969;".
- In Part 2 of Schedule 11A (transferable securities) in paragraph 7(2) for subparagraph (d) substitute-
 - "(d) a registered society that—
 - (i) is registered under the Co-operative and Community Benefit Societies Act 2014 as a community benefit society,
 - (ii) is a pre-commencement society within the meaning of that Act that was registered in accordance with section 2(2)(a)(ii) of that Act, or
 - (iii) is registered in accordance with section 1(2)(b) of the Industrial and Provident Societies Act (Northern Ireland) 1969;".

Terrorism Act 2000 (c. 11)

- 73 (1) Paragraph 2(1)(a) of Schedule 3A to the Terrorism Act 2000 (regulated sector and supervisory authorities) is amended as follows.
 - (2) For "section 6 of the Industrial and Provident Societies Act 1965 (maximum shareholding in society)" substitute "section 24 of the Co-operative and Community Benefit Societies Act 2014 (maximum interest in a society's withdrawable shares)".
 - (3) For "section 7(3)" substitute "section 67(2)".

Political Parties, Elections and Referendums Act 2000 (c. 41)

- 74 The Political Parties, Elections and Referendums Act 2000 is amended as follows.
- 75 In section 26(8)(b) (financial structure of registered party: adoption of scheme) for the words from "or a society" to "1965 or" substitute ", a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered (or deemed to be registered) under".
- In section 54(2)(g) (permissible donors) for the words from "or a society" to "1965 76 or" substitute ", a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered (or deemed to be registered) under".
- 77 In Schedule 6 (details to be given in donation reports) in paragraph 2A(11) for "or industrial and provident society" substitute ", a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered (or deemed to be registered) under the Industrial and Provident Societies Act (Northern Ireland) 1969,".
- In Schedule 6A (details to be given in transaction reports) in paragraph 2A(10) for 78 "or industrial and provident society" substitute ", a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered (or deemed to be registered) under the Industrial and Provident Societies Act (Northern Ireland) 1969,".

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Housing (Scotland) Act 2001 (asp 10)

- 79 (1) Section 83 of the Housing (Scotland) Act 2001 (interpretation of Part 3) is amended as follows.
 - (2) In subsection (1)(a)—
 - (a) for "an industrial and provident society" substitute "a co-operative or community benefit society";
 - (b) for "section 74 of the Industrial and Provident Societies Act 1965" substitute "section 149 of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In subsection (2), for "an industrial and provident society" substitute "a co-operative or community benefit society".

Land Registration Act 2002 (c. 9)

- 80 In section 91 of the Land Registration Act 2002 (electronic dispositions: formalities), for subsection (9A) substitute—
 - "(9A) If subsection (3) of section 53 of the Co-operative and Community Benefit Societies Act 2014 (execution of documents) applies to a document because of subsection (4) above, subsection (5) of that section (presumption of due execution) shall have effect in relation to the document with the substitution of "authenticated" for "signed"."

Proceeds of Crime Act 2002 (c. 29)

- 81 (1) Paragraph 2(1)(a) of Schedule 9 to the Proceeds of Crime Act 2002 (regulated sector and supervisory authorities) is amended as follows.
 - (2) For "section 6 of the Industrial and Provident Societies Act 1965 (maximum shareholding in society)" substitute "section 24 of the Co-operative and Community Benefit Societies Act 2014 (maximum interest in a society's withdrawable shares)".
 - (3) For "section 7(3) of that Act (carrying on of banking by societies)" substitute "section 67(2) of that Act (registered society with withdrawable share capital not to carry on banking etc)".
 - (4) For "a society registered under that Act" substitute "a registered society within the meaning of that Act".

Income Tax (Earnings and Pensions) Act 2003 (c. 1)

- (1) In Part 4 of Schedule 2 to the Income Tax (Earnings and Pensions) Act 2003 (approved share incentive plans: types of shares that may be awarded) paragraph 28 is amended as follows.
 - (2) In sub-paragraph (4) for "a registered industrial and provident society which is a cooperative society" substitute "a registered co-operative society".
 - (3) For sub-paragraph (5) substitute—
 - "(5) In sub-paragraph (4) "registered co-operative society" means-
 - (a) a society registered as a co-operative society under the Cooperative and Community Benefit Societies Act 2014,

- (b) a pre-commencement society (within the meaning of that Act) that is a co-operative society within the meaning of section 2 of that Act, or
- (c) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969 that is a co-operative society within the meaning of section 1 of that Act."

Licensing Act 2003 (c. 17)

- 83 The Licensing Act 2003 is amended as follows.
- 84 In section 64(2) (additional conditions for supply of alcohol) for "industrial and provident societies" substitute "registered societies".
- 85 (1) Section 65 (industrial and provident societies, friendly societies etc) is amended as follows.
 - (2) In the heading for "Industrial and provident societies" substitute "Registered societies".
 - (3) In subsection (1) for paragraph (a) substitute—
 - "(a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014,".

Fire and Rescue Services Act 2004 (c. 21)

86 In section 5B(3)(b) of the Fire and Rescue Services Act 2004 (boundaries of power under section 5A) for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)

- 87 The Companies (Audit, Investigations and Community Enterprise) Act 2004 is amended as follows.
- 88 (1) Section 15D(4)(g) (permitted disclosure of information obtained under compulsory powers) is amended as follows.
 - (2) In sub-paragraph (i) omit "or to industrial and provident societies".
 - (3) After that sub-paragraph insert—

"(ia) the Credit Unions Act 1979,".

- (4) At the end of sub-paragraph (iv) (before the "or") insert—
 - "(v) the Co-operative and Community Benefit Societies Act 2014;".
- 89 In section 53(b) (ceasing to be a community interest company) for "an industrial and provident society" substitute "a registered society".
- 90 (1) Section 56 (becoming an industrial and provident society) is amended as follows.

(3) In the heading for "an industrial and provident society" substitute "a registered society".

Housing Act 2004 (c. 34)

- 91 (1) In Schedule 14 to the Housing Act 2004 (buildings that are not HMOs for certain purposes) paragraph 2B is amended as follows.
 - (2) In sub-paragraph (3) for paragraph (a) (not including the "and" at the end of it) substitute—
 - "(a) is registered as a co-operative society under the 2014 Act or is a precommencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(i) of that Act,".
 - (3) In sub-paragraph (4) for the definition of "the 1965 Act" substitute—
 - ""the 2014 Act" means the Co-operative and Community Benefit Societies Act 2014;".

Income Tax (Trading and Other Income) Act 2005 (c. 5)

- 92 The Income Tax (Trading and Other Income) Act 2005 is amended as follows.
- In sections 367(3) and 369(2) for "industrial and provident society payments" substitute "payments by registered societies or certain co-operatives".
- 94 (1) Section 379 (industrial and provident society payments) is amended as follows.
 - (2) For the heading substitute "Payments by registered societies or certain cooperatives".
 - (3) In subsection (1)(a) for "registered industrial and provident society" substitute "registered society".
 - (4) In subsection (2) for the definition of "registered industrial and provident society" (not including the "and" at the end of it) substitute—
 - ""registered society" means-
 - (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969,".
- 95 In section 483(3) (exclusion of credit union group life policies) for paragraph (a) (not including the "or" at the end of it) substitute—
 - "(a) the Co-operative and Community Benefit Societies Act 2014,".

Charities and Trustee Investment (Scotland) Act 2005 (asp 10)

- 96 The Charities and Trustee Investment (Scotland) Act 2005 is amended as follows.
- 97 (1) Section 56 (conversion of charity which is a company or registered friendly society: applications) is amended as follows.

- (2) In subsection (1)(b) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014"
- (3) In subsection (7) for "section 52(3) of the Industrial and Provident Societies Act 1965" substitute "section 113(2) of the Co-operative and Community Benefit Societies Act 2014".
- 98 In section 58(3)(b) (conversion: supplementary) for "Industrial and Provident Societies Act 1965" substitute "Co-operative and Community Benefit Societies Act 2014".

Companies Act 2006 (c. 46)

- 99 The Companies Act 2006 is amended as follows.
- 100 (1) Section 461(4)(g) (permitted disclosure of information obtained under compulsory powers) is amended as follows.
 - (2) In sub-paragraph (i) omit "or to industrial and provident societies".
 - (3) After that sub-paragraph insert—
 - "(ia) the Credit Unions Act 1979,".
 - (4) At the end of sub-paragraph (iv) (before the "or") insert—
 - "(v) the Co-operative and Community Benefit Societies Act 2014;".
- 101 In section 1099(3)(e) (registrar's index of company names etc) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 102 (1) In Part 2 of Schedule 2 (permitted disclosure for purposes of section 948 of Act) paragraph 37 is amended as follows.
 - (2) In sub-paragraph (a) omit "or to industrial and provident societies".
 - (3) After sub-paragraph (aa) insert—"(ab) the Credit Unions Act 1979;".
 - (4) After sub-paragraph (d) insert—
 - "(e) the Co-operative and Community Benefit Societies Act 2014."
- 103 (1) In Part 2 of Schedule 11A (permitted disclosure for purposes of section 1224A of Act) paragraph 52 is amended as follows.
 - (2) In sub-paragraph (a) omit "or to industrial and provident societies".
 - (3) After sub-paragraph (aa) insert—
 - "(ab) the Credit Unions Act 1979;".
 - (4) After sub-paragraph (d) insert—
 - "(e) the Co-operative and Community Benefit Societies Act 2014."

Income Tax Act 2007 (c. 3)

104 The Income Tax Act 2007 is amended as follows.

- 105 (1) Section 151(1) (interpretation of Chapter 6 of Part 4) is amended as follows.
 - (2) In the definition of "excluded company" in paragraph (d) for "registered industrial and provident society" substitute "registered society".
 - (3) For the definition of "registered industrial and provident society" substitute—

"registered society" means-

- (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
- (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969,".

106 In section 198A(9) (excluded activities: subsidised generation or export of electricity) for the definitions of "community benefit society" and "co-operative society" substitute—

"community benefit society" means-

- (a) a society registered as a community benefit society under the Cooperative and Community Benefit Societies Act 2014, or
- (b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(ii) of that Act;

"co-operative society" means—

- (a) a society registered as a co-operative society under the Co-operative and Community Benefit Societies Act 2014, or
- (b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(i) of that Act;".
- 107 In section 309A(9) (excluded activities: subsidised generation or export of electricity) for the definitions of "community benefit society" and "co-operative society" substitute—

"community benefit society" means-

- (a) a society registered as a community benefit society under the Cooperative and Community Benefit Societies Act 2014, or
- (b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(ii) of that Act;

"co-operative society" means—

- (a) a society registered as a co-operative society under the Co-operative and Community Benefit Societies Act 2014, or
- (b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(i) of that Act;".
- 108 In section 853(2)(b)(iii) (meaning of "deposit-taker") for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 109 In section 874(5)(a) (duty to deduct from certain payments of yearly interest) for "registered industrial and provident society" substitute "registered society".
- 110 (1) Section 887 (industrial and provident society payments) is amended as follows.
 - (2) For the heading substitute "Payments made by registered societies".
 - (3) In subsection (1)(a) for "registered industrial and provident society" substitute "registered society".

- (4) In subsection (2) for "registered industrial and provident society" substitute "registered society".
- (5) For subsection (5) substitute—
 - "(5) In this Chapter "registered society" means—
 - (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969."
- 111 In section 991(3)(c) (meaning of "bank") for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 112 (1) Schedule 4 (index of defined expressions) is amended as follows.
 - (2) Omit the entries for "registered industrial and provident society".
 - (3) In the appropriate place insert—

"registered society (in Chapter 6 of Part 4)	section 151(1)
registered society (in Chapter 3 of Part 15)	section 887(5)".

Building Societies (Funding) and Mutual Societies (Transfers) Act 2007 (c. 26)

- 113 The Building Societies (Funding) and Mutual Societies (Transfers) Act 2007 is amended as follows.
- 114 (1) Section 3 (transfers to subsidiaries of other mutuals) is amended as follows.
 - (2) In subsection (10) for paragraph (c) substitute—
 - "(c) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014;".
 - (3) In subsection (11) for paragraph (c) substitute—
 - "(c) sections 112 to 114 of the Co-operative and Community Benefit Societies Act 2014;".
- 115 In section 4(5) (transfers to subsidiaries: distribution of funds) for paragraph (c) substitute—
 - "(c) in relation to a registered society within the meaning of the Cooperative and Community Benefit Societies Act 2014, the resolution required by section 112 of that Act."

Serious Crime Act 2007 (c. 27)

- 116 (1) Section 27(12) of the Serious Crime Act 2007 (powers to wind up companies etc: England and Wales and Scotland) is amended as follows.
 - (2) Omit the definition of "industrial and provident society".
 - (3) In the definition of "relevant body" for paragraph (c) substitute—
 - "(c) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014;".

Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3)

- 117 Section 49 of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (industrial and provident societies) is amended as follows.
- 118 (1) Subsection (1) is amended as follows.
 - (2) For the words from "section 3" to "1967" substitute "section 62 (floating charges created by Scottish societies) of the Co-operative and Community Benefit Societies Act 2014".
 - (3) For the words from "3 Application to registered society" to the end substitute—

"62 Floating charges: Scotland

- (1) Part 2 of the Bankruptcy and Diligence etc. (Scotland) Act 2007 (asp 3) ("the 2007 Act") applies to a registered society as it applies to an incorporated company.
- (2) Subsection (3) applies where any assets of a registered society are subject to—
 - (a) a floating charge created under Part 2 of the 2007 Act (as applied by this section), and
 - (b) an agricultural charge created under Part 2 of the Agricultural Credits (Scotland) Act 1929.
- (3) For the purposes of determining the relative ranking of those charges, the following provisions of the 2007 Act apply as if the agricultural charge were a floating charge created under Part 2 of that Act on the date of creation of the agricultural charge—

section 40(1) to (3) (including as subject to section 41(1) to (4)), section 45(3)(c)."

- In subsection (2), for "4" substitute "63".
- 120 (1) Subsection (3) is amended as follows.
 - (2) For "5 (supplemental provisions)" substitute "64 (notification of charges etc: Scotland)".
 - (3) For paragraph (a) substitute—
 - "(a) for paragraph (a) of subsection (1) substitute—
 - "(a) the giving to the FCA of notice of any security, except a floating charge, granted by a registered society over any of its assets;""

(4) In paragraph (b) for "4" substitute "63".

Housing and Regeneration Act 2008 (c. 17)

- 121 The Housing and Regeneration Act 2008 is amended as follows.
- 122 For "an industrial and provident society" (in each place) substitute "a registered society".

- 123 For "industrial and provident society" (in each place except in section 275, in the entry for "industrial and provident society in section 276, or in the expression "an industrial and provident society") substitute "registered society".
- 124 In section 79(1)(b) (English bodies) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 125 (1) Section 134 (non-audited industrial and provident society) is amended as follows.
 - (2) For subsection (2) substitute—
 - "(2) Section 85 of the Co-operative and Community Benefit Societies Act 2014 ("the 2014 Act") (duty to obtain accountant's report) applies to the society as if subsection (1)(b) were omitted (accountant's report required only where turnover exceeds specified sum)."
 - (3) In subsection (3)(a) for the words from "section 4" to the end substitute "section 83 of the 2014 Act (duty to appoint auditors) did not apply because of a resolution under section 84 of that Act (power to disapply auditing requirements),".
 - (4) For subsection (5) substitute—
 - "(5) Qualified auditor" and "year of account" have the same meaning as in Part 7 of the 2014 Act (for "year of account" see sections 77 and 78 of that Act)."
- 126 (1) Section 157 (extra powers of manager of industrial and provident society) is amended as follows.
 - (2) In subsection (3) for "section 50 of the Industrial and Provident Societies Act 1965" substitute "section 109 of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In subsection (4) for "sections 51 and 52 of the Industrial and Provident Societies Act 1965" substitute "section 110 or 112 of the Co-operative and Community Benefit Societies Act 2014".
- 127 In section 161(2) (company: conversion into industrial and provident society) for "section 53 of the Industrial and Provident Societies Act 1965" substitute "section 115 of the Co-operative and Community Benefit Societies Act 2014".
- 128 In section 163 (industrial and provident society: restructuring) for subsection (3) substitute—
 - "(3) The following provisions of the Co-operative and Community Benefit Societies Act 2014 are the restructuring provisions—
 - (a) section 109 (amalgamation of societies);
 - (b) section 110 (transfer of engagements between societies);
 - (c) section 112 (conversion of society into a company etc)."
- 129 In section 164(3) (industrial and provident society: winding up) for "section 55 of the Industrial and Provident Societies Act 1965" substitute "section 123 of the Cooperative and Community Benefit Societies Act 2014".
- 130 (1) Section 165 (industrial and provident society: dissolution) is amended as follows.
 - (2) In subsection (1)(b) for "section 58 of the Industrial and Provident Societies Act 1965." substitute "section 119 of the Co-operative and Community Benefit Societies Act 2014."

(3) In subsection (2)—

- (a) for "section 58(5)" substitute "section 121";
- (b) for "section 58(6)" substitute "section 122".
- 131 (1) Section 167 (transfer of property) is amended as follows.
 - (2) In subsection (1)(a) for "section 55(a) or (b) of the Industrial and Provident Societies Act 1965" substitute "section 119 or 123 of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In subsection (5)—
 - (a) omit paragraph (a);
 - (b) at the end of paragraph (c) (before the "or") insert—
 - "(ca) the Co-operative and Community Benefit Societies Act 2014,".
- 132 In section 212(6) (industrial and provident societies: change of rules) for "section 10(1) of the Industrial and Provident Societies Act 1965" substitute "section 16(2) of the Co-operative and Community Benefit Societies Act 2014".
- 133 In section 255(4) (amalgamation) for "section 50 of the Industrial and Provident Societies Act 1965" substitute "section 109 of the Co-operative and Community Benefit Societies Act 2014".
- 134 In section 270 (meaning of "officer") for "section 74 of the Industrial and Provident Societies Act 1965" substitute "section 149 of the Co-operative and Community Benefit Societies Act 2014".
- 135 In section 271(4) (meaning of "subsidiary" and "associate") for "the Friendly and Industrial and Provident Societies Act 1968" substitute "Part 7 of the Co-operative and Community Benefit Societies Act 2014".
- 136 In section 275 (general)—
 - (a) omit the definition of "industrial and provident society";
 - (b) in the appropriate place insert—
 - "registered society" has the same meaning as in the Co-operative and Community Benefit Societies Act 2014,".
- 137 In section 276 (index of defined terms)—
 - (a) omit the entry for "industrial and provident society";
 - (b) in the appropriate place insert—

"Registered society

Section 275"

Local Transport Act 2008 (c. 26)

138 In section 102C(6)(b) of the Local Transport Act 2008 (boundaries of power under section 102B) for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

Counter Terrorism Act 2008 (c. 28)

- 139 (1) In Schedule 7 to the Counter Terrorism Act 2008 (terrorist financing and money laundering) paragraph 6(1)(a) is amended as follows.
 - (2) For "a society registered under the Industrial and Provident Societies Act 1965" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In sub-paragraph (i) for "section 6" substitute "section 24".
 - (4) In sub-paragraph (ii) for "section 7(3)" substitute "section 67(2)".

Corporation Tax Act 2009 (c. 4)

- 140 The Corporation Tax Act 2009 is amended as follows.
- 141 For "registered industrial and provident society" (in each place where those words occur except in Schedule 4) substitute "registered society".
- 142 For "the Industrial and Provident Societies Act 1965" (in each place) substitute "the Co-operative and Community Benefit Societies Act 2014".
- 143 For "industrial and provident societies" (in each place where those words occur except in section 465 or in the short title of an enactment) substitute "registered societies".
- 144 In section 465(3)(d) (exclusion of distributions except in tax avoidance cases) for "registered industrial and provident societies" substitute "registered societies".
- 145 In section 499 (industrial and provident society payments treated as interest under loan relationship) in the heading for "Industrial and provident society" substitute "Registered society".
- 146 In Schedule 4 (index of defined expressions)—
 - (a) omit the entry for "registered industrial and provident society";
 - (b) after the entry for "registered pension scheme" insert—

"registered society

section 1119 of CTA 2010".

Finance Act 2009 (c. 10)

- 147 In section 124(2) of the Finance Act 2009 (mutual societies: tax consequences of transfers of business etc) for paragraph (c) substitute—
 - "(c) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014."

Local Democracy, Economic Development and Construction Act 2009 (c. 20)

- 148 The Local Democracy, Economic Development and Construction Act 2009 is amended as follows.
- 149 For "an industrial and provident society" (in each place) substitute "a registered society".
- 150 In section 40(4) (exclusions) for the words from "subsection (1)" to the end substitute " $_$

- (a) the society is a small society (within the meaning of Part 7 of the Co-operative and Community Benefit Societies Act 2014) for that year, or
- (b) section 83 of that Act (duty to appoint auditors) does not apply to the society for that year because of a resolution under section 84 of that Act (power to disapply auditing requirements)."
- 151 In section 43(6)(c) (right of entity to appoint auditor to conduct statutory audit) for sub-paragraph (i) (not including the "or" at the end of it) substitute—
 - "(i) section 83 of the Co-operative and Community Benefit Societies Act 2014,".
- 152 (1) Section 44(4) (functions of auditor not appointed to conduct statutory audit) is amended as follows.
 - (2) For paragraphs (b) and (c) (not including the "and" at the end of paragraph (c)) substitute—
 - "(b) section 87(3) to (8) of the Co-operative and Community Benefit Societies Act 2014 apply in relation to that report as they apply to a report under section 87(2) of that Act,
 - (c) section 127(2) of that Act applies in relation to any contravention of section 87(6) of that Act (as applied by paragraph (b)),".
 - (3) In paragraph (d)—
 - (a) for "section 13" substitute "section 98";
 - (b) for "subsection (5)" substitute "subsection (7)".
- 153 (1) Section 54(1) (interpretation) is amended as follows.
 - (2) In paragraph (c) of the definition of "financial year" for the words from "the Friendly" to the end substitute "the Co-operative and Community Benefit Societies Act 2014 (see sections 77 and 78 of that Act);".
 - (3) Omit the definition of "industrial and provident society".
 - (4) In the appropriate place insert—

"registered society" has the meaning given by section 1 of the Cooperative and Community Benefit Societies Act 2014;".

- 154 In section 113B(6) (boundaries of power under section 113A)—
 - (a) omit the "or" at the end of paragraph (a);
 - (b) for paragraph (b) substitute—
 - "(b) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (c) a society registered or deemed to be registered under the Industrial and Provident Societies Act (Northern Ireland) 1969."

Corporation Tax Act 2010 (c. 4)

- 155 The Corporation Tax Act 2010 is amended as follows.
- 156 For "registered industrial and provident society" (in each place where those words occur except in sections 90 and 1119 and Schedule 4) substitute "registered society".

- 157 In section 47 (registered industrial and provident societies) for the heading substitute "Registered societies".
- 158 (1) Section 90(1) (interpretation of Chapter 5 of Part 4) is amended as follows.
 - (2) In the definition of "excluded company" for "registered industrial and provident society" substitute "registered society".
 - (3) For the definition of "registered industrial and provident society" substitute— ""registered society" means—
 - (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969,".
- 159 In section 151(2) (meaning of 75% subsidiary) for "registered industrial or provident society" substitute "registered society".
- 160 In section 645(3) (tests to be satisfied by the association) for the words from "a society" to the end substitute "—
 - (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014, or
 - (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969."
- 161 In section 653(3)(a) (approval of self-build societies) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 162 In section 654(1) (delegation of powers to Regulator of Social Housing) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 163 In the table in section 1001 (provisions related to paragraphs A to H in section 1000(1)) for "industrial and provident society" substitute "registered society".
- 164 In section 1029(1) (overview of Chapter 3 of Part 23)—
 - (a) in paragraph (g) for "industrial and provident societies" substitute "registered societies";
 - (b) in paragraph (h) for "industrial and provident society" substitute "registered society".
- 165 In the heading before section 1055 for "Industrial and provident society" substitute "Registered society".
- 166 In section 1055 (industrial and provident societies: interest and share dividends) in the heading for "Industrial and provident societies" substitute "Registered societies".
- 167 In section 1056(1)(b) (dividend or bonus relating to transactions) for "an industrial and provident society" substitute "a registered society".
- 168 (1) Section 1119 (definitions) is amended as follows.
 - (2) Omit the definition of "registered industrial and provident society".
 - (3) After the definition of "registered pension scheme" insert— "registered society" means—

- (a) a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014,
- (b) a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969, or
- (c) an SCE formed in accordance with Council Regulation (EC) No 1435/2003 on the Statute for a European Cooperative Society,".
- 169 In section 1120(3)(c) (meaning of "bank") for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
- 170 In Schedule 4 (index of defined expressions)—
 - (a) omit the entries for "registered industrial and provident society";
 - (b) after the entry for "registered pension scheme" insert—

"registered society (except in Chapter 5 of Part 4) registered society (in Chapter 5 of Part 4) section 90(1)".

Taxation (International and Other Provisions) Act 2010 (c. 8)

- 171 (1) Section 118 of the Taxation (International and Other Provisions) Act 2010 (introduction to section 119) is amended as follows.
 - (2) In subsection (2)(b) for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".
 - (3) In subsection (11) in the definition of "co-operative society" for "society registered under the Industrial and Provident Societies Act 1965" substitute "registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014".

Finance Act 2010 (c. 13)

172 In Part 3 of Schedule 1 to the Finance Act 2010 (bank payroll tax) in paragraph 44(9) (j) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

Finance Act 2011 (c. 11)

173 In Part 8 of Schedule 19 to the Finance Act 2011 (bank levy) in paragraph 73(1)(j) for "the Industrial and Provident Societies Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

Localism Act 2011 (c. 20)

- 174 The Localism Act 2011 is amended as follows.
- 175 In section 4(4)(b) (limits on doing things for commercial purpose in exercise of general power) for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

- 176 In section 190(3) (transfer of property of Homes and Communities Agency etc) in paragraph (b) of the definition of "company" for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".
- 177 In section 191(5) (abolition of London Development Agency and transfer of its property etc) in paragraph (b) of the definition of "company" for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".
- 178 In section 200(9) (transfers of property etc to a Mayoral development corporation) in paragraph (b) of the definition of "company" for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".
- 179 In section 216(4) (transfers of property, rights and liabilities) in paragraph (b) of the definition of "company" for the words from the beginning to "1965 or" substitute "a registered society within the meaning of the Co-operative and Community Benefit Societies Act 2014 or a society registered or deemed to be registered under".

Public Bodies Act 2011 (c. 24)

- 180 (1) Section 36(1) of the Public Bodies Act 2011 (interpretation) is amended as follows.
 - (2) In the definition of "community benefit society"—
 - (a) in paragraph (a) for "the Co-operative and Community Benefit Societies and Credit Unions Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014";
 - (b) for paragraph (b) (not including the "or" at the end of it) substitute—
 - "(b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(ii) of that Act,".
 - (3) In the definition of "co-operative society"—
 - (a) in paragraph (a) for "the Co-operative and Community Benefit Societies and Credit Unions Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014";
 - (b) for paragraph (b) (not including the "or" at the end of it) substitute—
 - "(b) a pre-commencement society (within the meaning of that Act) that meets the condition in section 2(2)(a)(i) of that Act,".

Charities Act 2011 (c. 25)

- 181 The Charities Act 2011 is amended as follows.
- 182 (1) Section 229 (application for conversion by registered society) is amended as follows.
 - (2) In subsection (1) for "the Co-operative and Community Benefit Societies and Credit Unions Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".

- (3) In subsection (5) for the words from "section" to the end substitute "section 113 of the Co-operative and Community Benefit Societies Act 2014."
- 183 (1) Schedule 3 (exempt charities) is amended as follows.
 - (2) In paragraph 26 for "the Co-operative and Community Benefit Societies and Credit Unions Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".
 - (3) In paragraph 27 for "the Co-operative and Community Benefit Societies and Credit Unions Act 1965" substitute "the Co-operative and Community Benefit Societies Act 2014".