

---

STATUTORY INSTRUMENTS

---

**1993 No. 3111**

**The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 1993**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 1993 and shall come into force on 31st December 1993.

(2) These Regulations shall have effect with respect to accounting periods of incorporated friendly societies beginning on or after 19th February 1993.

(3) Subject to paragraph (2) above, these Regulations shall have effect with respect to accounting periods of friendly societies beginning on or after 1st January 1994.