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STATUTORY INSTRUMENTS

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**1995 No. 171**

**INCOME TAX**

**The Friendly Societies (Taxation of  
Transfers of Business) Regulations 1995**

<i>Made</i>	- - - -	<i>25th January 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>27th January 1995</i>
<i>Coming into force</i>		<i>17th February 1995</i>

**THE FRIENDLY SOCIETIES (TAXATION OF  
TRANSFERS OF BUSINESS) REGULATIONS 1995**

1. Citation, commencement and effect
  2. Interpretation
  3. Transfer of long term business of an insurance company to a friendly society
  4. Modifications of the Corporation Tax Acts in certain cases
  5. Modifications of section 440 of the Taxes Act in certain cases
- Signature  
Explanatory Note