
STATUTORY INSTRUMENTS

1995 No. 171

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

Citation, commencement and effect

1. These Regulations may be cited as the Friendly Societies (Taxation of Transfers of Business) Regulations 1995 and shall come into force on 17th February 1995, but except as otherwise provided shall have effect in relation to transfers, amalgamations and conversions taking place on or after 1st January 1990.