## STATUTORY INSTRUMENTS

## 1997 No. 471

## **INCOME TAX**

The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 1997

Made - - - - 25th February 1997
Laid before the House of
Commons - - 26th February 1997
Coming into force 19th March 1997

## THE FRIENDLY SOCIETIES (MODIFICATION OF THE CORPORATION TAX ACTS) (AMENDMENT) REGULATIONS 1997

- 1. Citation, commencement and effect
- 2. Interpretation
- 3. Amendments to the principal Regulations
- 4. In regulation 4(1) there shall be added at the end...
- 5. After regulation 4 there shall be inserted the following regulation—...
- 6. (1) In regulation 5(3), for paragraph (a) of the definition...
- 7. In regulation 18 after paragraph (1) there shall be inserted...
- After regulation 18 there shall be inserted the following regulation—...
   Signature
   Explanatory Note