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STATUTORY INSTRUMENTS

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**1997 No. 472**

**INCOME TAX**

**The Friendly Societies (Taxation of Transfers of Business) (Amendment) Regulations 1997**

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

**THE FRIENDLY SOCIETIES (TAXATION OF TRANSFERS OF BUSINESS) (AMENDMENT) REGULATIONS 1997**

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. After regulation 4 there shall be inserted— (1) In the case of— (a) the transfer of the...  
Signature  
Explanatory Note