## STATUTORY INSTRUMENTS

## 2003 No. 23

## The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2003

## Amendments to the principal Regulations

- **4.** In both—
  - (a) regulation 6(3)(1) in the definition of "liabilities", and
  - (b) regulation 6(6) in the definition of "value",

treated respectively as substituted in section 431(2) of the Taxes Act, for "Friendly Societies Commission" (wherever those words appear) substitute "Financial Services Authority".