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STATUTORY INSTRUMENTS

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**2005 No. 2005**

**The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2005**

**Amendments to the Friendly Societies (Modification of the Corporation Tax Acts) Regulations 1997**

- 6.** In regulation 9(2)(1), in the subsection (1B) treated as inserted in section 432A of the Income and Corporation Taxes Act 1988, in paragraph (a), for “as the society's” to “in relation” substitute—
- “as—
- (i) the society’s valuation report but which are limited to an investigation of the matters referred to in rule 5.1(3) of the Prudential Sourcebook (Friendly Societies), or
  - (ii) the society’s periodical return but which are limited to an investigation of the matters referred to in Rule 9.4(2) of the Prudential Sourcebook (Insurers),
- in relation”.