
STATUTORY INSTRUMENTS

2008 No. 1937

The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2008

Amendment of regulation 32 (modifications of section 88 of the Finance Act 1989)

- 11.** In paragraph (1) of regulation 32⁽¹⁾ (modifications of section 88 of the Finance Act 1989)—
- (a) for “88(3A)(a) and (3B)” substitute “88(3)(a)⁽²⁾”, and
 - (b) for “they apply” substitute “it applies”.

⁽¹⁾ Regulation 32 was substituted by regulation 25 of [S.I. 2007/2134](#).

⁽²⁾ Section 88(3)(a) was inserted by paragraph 21(2) of Schedule 8 to the Finance Act 1995 and amended by paragraph 45 of the Schedule to [S.I. 2004/2310](#) and paragraph 15 of Schedule 8 to the Finance Act 2007.