
STATUTORY INSTRUMENTS

2008 No. 1937

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

Amendment of regulation 40 (modifications of Schedule 11 to the Finance Act 1996)

12.—(1) Regulation 40 (modifications of Schedule 11 to the Finance Act 1996)⁽¹⁾ is amended as follows.

- (2) In paragraph (1) for “life or endowment” substitute “long-term”.
- (3) In paragraph (2) for “paragraphs 2(1) and” substitute “paragraph”.

⁽¹⁾ Regulation 40 was amended by regulation 31 of [S.I. 2007/2134](#).