STATUTORY INSTRUMENTS

2008 No. 1942

The Friendly Societies (Transfers of Other Business) (Modification of the Corporation Tax Acts) Regulations 2008

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Friendly Societies (Transfers of Other Business) (Modification of the Corporation Tax Acts) Regulations 2008 and shall come into force on 12th August 2008.

(2) These Regulations shall have effect in relation to transfers of engagements and amalgamations taking place on or after 21st July 2008.