
STATUTORY INSTRUMENTS

2012 No. 3008

**The Friendly Societies (Modifications
of the Tax Acts) Regulations 2012**

Citation, commencement, effect and interpretation

1.—(1) These Regulations may be cited as the Friendly Societies (Modifications of the Tax Acts) Regulations 2012 and shall come into force on 31st December 2012.

(2) These Regulations have effect in relation to accounting periods beginning on or after 1st January 2013.

(3) In these Regulations “FA 2012” means “the Finance Act 2012”.