
STATUTORY INSTRUMENTS

2019 No. 1087

The Capital Allowances (Structures and Buildings Allowances) Regulations 2019

Amendment to the Friendly Societies (Modifications of the Tax Acts) Regulations 2012

11. In the Friendly Societies (Modifications of the Tax Acts) Regulations 2012(1), after regulation 4 insert—

“**4A.** Section 270HG of CAA 2001 (structures and buildings allowances: apportionment of allowances) applies as if for subsection (1) there were substituted—

“(1) This section applies if the long-term business of the company consists of two or more of—

- (a) basic life assurance and general annuity business,
- (b) non-BLAGAB long-term business, or
- (c) tax exempt business.

(1A) In subsection (1)(c) “tax exempt business” has the same meaning as in section 57A of FA 2012(2) (section 57: meaning of “tax exempt business”).”.

(1) [S.I. 2012/3008](#).

(2) Section 57A is treated by regulation 6 of [S.I. 2012/3008](#) as inserted in the Finance Act 2012.