
STATUTORY INSTRUMENTS

1995 No. 171

INCOME TAX

**The Friendly Societies (Taxation of
Transfers of Business) Regulations 1995**

<i>Made</i>	- - - -	<i>25th January 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>27th January 1995</i>
<i>Coming into force</i>		<i>17th February 1995</i>

**THE FRIENDLY SOCIETIES (TAXATION OF
TRANSFERS OF BUSINESS) REGULATIONS 1995**

1. Citation, commencement and effect
 2. Interpretation
 3. Transfer of long term business of an insurance company to a friendly society
 4. Modifications of the Corporation Tax Acts in certain cases
 5. Modifications of section 440 of the Taxes Act in certain cases
- Signature
Explanatory Note