

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

INDUSTRIAL AND PROVIDENT SOCIETIES ACT 1965 (c. 12)

- 10 In section 39 (annual returns), in subsection (2)(c) (period to be included in a society's annual return) for the words from "of the society's last annual return" to the end of the subsection there shall be substituted the words "with the date to which the society's last annual return was made up, whichever is the later, and ending—
- (i) with the date of the last balance sheet published by the society before the appropriate date; or
 - (ii) if the date of that balance sheet is earlier than 31st August immediately preceding the appropriate date or later than 31st January of the year in which the appropriate date falls, with 31st December immediately preceding the appropriate date",
- and the following subsection shall be inserted after subsection (2)—
- “(2A) For the purposes of paragraph (c) of subsection (2) of this section "the appropriate date", in relation to an annual return of a society, is 31st March of the year in which that return is required by subsection (1) of this section to be sent to the appropriate registrar or the date on which that return is so sent, whichever is the earlier.”