

SCHEDULES

SCHEDULE 9

FRIENDLY SOCIETIES

Amendments of the Taxes Act 1988

- 16 In section 599 (charge to tax: commutation of entire pension in special circumstances) for subsection (8)(b) there shall be substituted—
- “(b) a friendly society within the meaning of the Friendly Societies Act 1992 (including any society that by virtue of section 96(2) of that Act is to be treated as a registered friendly society within the meaning of that Act).”