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*Status: Point in time view as at 01/08/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Co-operative and Community Benefit Societies Act 2014, Cross Heading: Corporation Tax Act 2009 (c. 4). (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 4

#### CONSEQUENTIAL AMENDMENTS

#### PART 2

#### AMENDMENTS OF OTHER ACTS

##### *Corporation Tax Act 2009 (c. 4)*

- 140 The Corporation Tax Act 2009 is amended as follows.
- 141 For “registered industrial and provident society” (in each place where those words occur except in Schedule 4) substitute “registered society”.
- 142 For “the Industrial and Provident Societies Act 1965” (in each place) substitute “the Co-operative and Community Benefit Societies Act 2014”.
- 143 For “industrial and provident societies” (in each place where those words occur except in section 465 or in the short title of an enactment) substitute “registered societies”.
- 144 In section 465(3)(d) (exclusion of distributions except in tax avoidance cases) for “registered industrial and provident societies” substitute “registered societies”.
- 145 In section 499 (industrial and provident society payments treated as interest under loan relationship) in the heading for “Industrial and provident society” substitute “Registered society”.
- 146 In Schedule 4 (index of defined expressions)—
- (a) omit the entry for “registered industrial and provident society”;
  - (b) after the entry for “registered pension scheme” insert—

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“registered society” section 1119 of CTA 2010”.

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