

SCHEDULES

SCHEDULE 39

TAXATION OF CO-OPERATIVE SOCIETIES ETC

Co-operative and Community Benefit Societies Act 2014 (c. 14)

- 14 In paragraph 171 (which amends section 118 of TIOPA 2010)—
- (a) in sub-paragraph (2), after “Co-operative and Community Benefit Societies Act 2014” insert “or a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969”, and
 - (b) in sub-paragraph (3), after “Co-operative and Community Benefit Societies Act 2014” insert “, a society registered or treated as registered under the Industrial and Provident Societies Act (Northern Ireland) 1969”.