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STATUTORY INSTRUMENTS

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**1993 No. 3112**

**INCOME TAX**

**The Friendly Societies (Provisional Repayments  
for Exempt Business) Regulations 1993**

*Made - - - - 9th December 1993*  
*Laid before the House of*  
*Commons - - 9th December 1993*  
*Coming into force 1st January 1994*

**THE FRIENDLY SOCIETIES (PROVISIONAL REPAYMENTS  
FOR EXEMPT BUSINESS) REGULATIONS 1993**

1. Citation, commencement and effect
  2. Interpretation
  3. Application of Schedule 19AB—general
  4. Modifications of paragraph 1 of Schedule 19AB in relation to directive societies
  5. Modifications of paragraph 1 of Schedule 19AB in relation to non-directive societies
  6. Modifications of paragraph 2 of Schedule 19AB
  7. Modifications of paragraph 3 of Schedule 19AB
  8. Disapplication of paragraphs 4 and 5 of Schedule 19AB
  9. Modifications of paragraph 6 of Schedule 19AB
- Signature  
Explanatory Note