
STATUTORY INSTRUMENTS

1994 No. 1983

**The Friendly Societies (Accounts and
Related Provisions) Regulations 1994**

PROSPECTIVE

In witness whereof the common seal of the Friendly Societies Commission is hereto fixed, and is authenticated by me, a person authorised under paragraph 13 of Schedule 1 to the Friendly Societies Act 1992 on 18th July 1994.

L.S.

Michael Cook
Secretary to the Commission

We consent to this Order.

Tim Wood
Irvine Patnick
Two of the Lords Commissioners of Her
Majesty's Treasury.

20th July 1994.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Friendly Societies (Accounts and Related Provisions) Regulations 1994. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 1 para. 2a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 11a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 12a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 3a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 5a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 8a coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 14 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 15 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 para. 16 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. II coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 1 Pt. III coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(A) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(B) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(C) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(D) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(E) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(F) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(assets_paragraph)(G) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(A) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(B) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 para. Ba coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(C) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(D) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(E) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(F) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. I(crossheading)(liabilities_paragraph)(G) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 para. H coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. II coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. III coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. 1 words substituted by [S.I. 2005/2210 reg. 2\(5\)](#)
- Sch. 2 Pt. IV para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. IV para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 2 Pt. IV para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 3 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)

- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(investments_paragraph)(IV) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(other)(assets_paragraph)(III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (III) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(benefit)(and)(benefit)(reserves)(funds_paragraph) (IV) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(creditors_paragraph)(I) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(creditors_paragraph)(II) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 8 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 9 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 10 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 11 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 8 para. 12 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 8 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 9 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 10 coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 10 words inserted by [S.I. 2005/2210 reg. 6\(3\)](#)
- Sch. 9 para. 7(3) words omitted by [S.I. 2005/2210 reg. 6\(2\)\(a\)](#)
- Sch. 9 para. 7(3) words substituted by [S.I. 2005/2210 reg. 6\(2\)\(b\)](#)
- reg. 1 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 2 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 2(1) words substituted by [S.I. 2005/2210 reg. 2\(2\)](#)
- reg. 3 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 4 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 5 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 6 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 7 coming into force by [S.I. 1994/1983 reg. 1](#)
- reg. 7(3) words substituted by [S.I. 2005/2210 reg. 2\(3\)\(a\)](#)

- reg. 7(7) words substituted by S.I. 2005/2210 reg. 2(3)(b)
- reg. 8 coming into force by S.I. 1994/1983 reg. 1
- reg. 9 coming into force by S.I. 1994/1983 reg. 1
- reg. 9 word substituted by S.I. 2001/3649 art. 211(5)
- reg. 10 coming into force by S.I. 1994/1983 reg. 1
- reg. 11 coming into force by S.I. 1994/1983 reg. 1
- reg. 12 coming into force by S.I. 1994/1983 reg. 1
- reg. 13 coming into force by S.I. 1994/1983 reg. 1
- reg. 14 coming into force by S.I. 1994/1983 reg. 1

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- Sch. 1 Pt. I Ch. I. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. I. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 11 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 12 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. II. para. 13 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 1 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 2 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 3 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 4 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 5 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 6 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 7 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 8 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 9 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 10 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 11 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 12 coming into force by S.I. 1994/1983 reg. 1
- Sch. 1 Pt. I Ch. III. para. 13 coming into force by S.I. 1994/1983 reg. 1
- Sch. 5 Pt. 3 para. 33-34 inserted by S.I. 2005/2210 reg. 3
- Sch. 6 Pt. 4A inserted by S.I. 2005/2210 reg. 5
- Sch. 6 para. 24A(3A) words substituted by S.I. 2019/685 Sch. 1 para. 53
- Sch. 6 Pt. 1 para. 4(b) words omitted by S.I. 2005/2210 reg. 2(7)
- Sch. 6 Pt. 3 para. 9 words inserted by S.I. 2005/2210 reg. 4(4)
- Sch. 6 Pt. 3 para. 8(1)(a) words substituted by S.I. 2005/2210 reg. 4(2)

- Sch. 6 Pt. 3 para. 8(1)(b) words substituted by [S.I. 2005/2210 reg. 4\(3\)](#)
- Sch. 6 Pt. 3 para. 12(2) words substituted by [S.I. 2005/2210 reg. 4\(5\)](#)
- Sch. 7 Pt. II Ch. 1(crossheading)(debtors) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 7 Pt. II Ch. 2(crossheading)(corporation)(tax)(provisions) coming into force by [S.I. 1994/1983 reg. 1](#)
- Sch. 9 para. 11-12 inserted by [S.I. 2005/2210 reg. 6\(4\)](#)
- art. 2(1) words substituted by [S.I. 2001/3649 art. 465](#)
- reg. 10A inserted by [S.I. 2005/2210 reg. 2\(4\)](#)