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STATUTORY INSTRUMENTS

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**1995 No. 171**

**The Friendly Societies (Taxation of  
Transfers of Business) Regulations 1995**

**Transfer of long term business of an insurance company to a friendly society**

**3.—(1)** The provisions of the Corporation Tax Acts which apply on the transfer of the whole or part of the long term business of an insurance company to another company shall have effect where the transferee is a friendly society.

(2) This regulation shall have effect in relation to transfers taking place on or after 2nd July 1990.