Status:	This is the	original	version	(as it was	originally made).	This
item of	legislation	is curren	tly only	available	in its original for	mat

STATUTORY INSTRUMENTS

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.