
STATUTORY INSTRUMENTS

1995 No. 1916

The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 1995

Amendments to the principal Regulations

3. In regulation 2—

- (a) the following definition shall be inserted before the definition of “the Taxes Act”—
- ““specified cases” means all cases other than those where, in relation to an accounting period—
- (a) a friendly society has entered an appeal against an assessment or the refusal of a claim,
 - (b) the appeal concerns the calculation, or exemption from tax, of profits of life or endowment business, and
 - (c) the hearing of that appeal by the General Commissioners or the Special Commissioners has begun on or before 21st April 1995;”;

(b) the following definition shall added at the end—

““the 1992 Act” means the Taxation of Chargeable Gains Act 1992(1).”.