
STATUTORY INSTRUMENTS

1997 No. 473

INCOME TAX

The Friendly Societies (Modification of the Corporation Tax Acts) Regulations 1997

<i>Made</i>	- - - -	<i>25th February 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th February 1997</i>
<i>Coming into force</i>	- -	<i>20th March 1997</i>

The Treasury, in exercise of the powers conferred on them by section 463 of the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1; section 463 was amended by section 50 of the Finance Act 1990 (c. 29), paragraph 10 of Schedule 9 to the Finance (No. 2) Act 1992 (c. 48) and, in relation to accounting periods ending on or after 1st September 1996, by section 171(5) of the Finance Act 1996 (c. 8).