
STATUTORY INSTRUMENTS

1997 No. 473

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

Modification of section 444A(1) of the Taxes Act

30.—(1) Paragraph (2) prescribes a modification of section 444A(1) of the Taxes Act⁽¹⁾ in relation to specified transactions taking place on or after 1st January 1995.

(2) The words from “in accordance with” to the end shall be omitted.

(1) Section 444A was inserted by paragraph 4 of Schedule 9 to the Finance Act 1990 and subsection (1) was amended by paragraph 1(1) and (2)(b) of Schedule 9 to the Finance Act 1995.