
STATUTORY INSTRUMENTS

1997 No. 473

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

Modification of section 211(1) of the 1992 Act

44.—(1) Paragraph (2) prescribes a modification of section 211(1) of the 1992 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 211(1) was amended by paragraph 1(1) and (2)(d) of Schedule 9 to the Finance Act 1995.