
STATUTORY INSTRUMENTS

2005 No. 2014

The Friendly Societies (Modification of the Corporation Tax Acts) Regulations 2005

Modifications of paragraph 18 of Schedule 12 to the Finance Act 1997

42.—(1) Paragraphs (2) and (3) prescribe modifications of paragraph 18 of Schedule 12 to the Finance Act 1997⁽¹⁾ so far as it relates to the life or endowment business carried on by annual return societies.

(2) In sub-paragraph (1) for “Chapter 9 of the Prudential Sourcebook (Insurers)” substitute “Chapter 5 of the Prudential Sourcebook (Friendly Societies)”

(3) In sub-paragraph (2) for ““the Prudential Sourcebook (Insurers)” means the Interim Prudential Sourcebook for Insurers” substitute “ “the Prudential Sourcebook (Friendly Societies)” means the Interim Prudential Sourcebook for Friendly Societies”.

(1) 1997 c. 16; paragraph 18 was amended by Articles 97 and 102 of S.I.2001/3629.