
STATUTORY INSTRUMENTS

2007 No. 2134

The Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2007

Amendment of regulation 37

- 28.** In regulation 37 (modification of section 212 of the 1992 Act), for paragraph (2) substitute—
- “(2) In subsection (2)(1) after “gross roll-up business” insert “or tax exempt basic life assurance and general annuity business”.”

(1) Section 212(2) was amended by section 91(2)(b) of the Finance Act 1993 (c. 34), paragraph 9(2) of Schedule 8 to the Finance Act 1995 and paragraph 63 of Schedule 7 to Finance Act 2007.