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**CORPORATION TAX**

**The Friendly Societies (Transfers of Other Business)  
(Modification of the Corporation Tax Acts) Regulations 2008**

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**CORRECTION**

Page 1, regulation 1(2), line one: "...in relation transfers of..." should read, "...in relation to transfers of...";

Page 4, regulation 7, in the inserted section 461F: sub-section (9) should be deleted;

Page 4, regulation 7, in the inserted section 461G(2)(b), immediately after "...under section 75...": the existing footnote reference, "(c)", should be re-numbered as footnote reference, "(b)";

Page 4: footnote (b) should be deleted, and the existing footnote (c) should be re-numbered as footnote (b);

Page 5, regulation 7, in the inserted section 461G(5), in the definition of "the Insurance Prudential Sourcebook": immediately after "...in section 431(2)..." insert a new footnote reference, "(b)";

Page 5, regulation 8(1), immediately after "...Capital Allowances Act 2001...": the existing footnote reference, "(b)", should be renumbered as footnote reference, "(c)";

Page 5, regulation 8(2), in the inserted section 257A(6), in the definition of "friendly society", immediately after "...section 466(2) of ICTA...": the existing footnote reference, "(c)", should be renumbered as footnote reference, "(d)";

Page 5, regulation 8(2), in the inserted section 257A(6), in the definition of "long-term business", immediately after "...section 431(2) of ICTA...": the existing footnote reference, "(d)", should be renumbered as footnote reference, "(e)";

Page 5: insert a new footnote "(b)" which should read, "The definition of "the Insurance Prudential Sourcebook" was inserted by article 4 of S.I. 2006/3270."; and

Page 5: the existing footnotes (b), (c) and (d) should be re-numbered as footnotes (c), (d) and (e).

*August 2008*