STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000 (Consequential Amendments) (Taxes) Order 2001

PART 3

AMENDMENTS TO SECONDARY LEGISLATION

The Friendly Societies (Modification of the Corporation Tax Acts) Regulations 1997 (S.I.1997/473)

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

164.—(1) In regulation 53A (modification of paragraph 18 of Schedule 12 to the Finance Act 1997)(1) for paragraph (2) substitute—

"(2) In sub-paragraph (1) for the words "Chapter 9 of the Prudential Sourcebook (Insurers)" there shall be substituted the words "Chapter 5 of the Prudential Sourcebook (Friendly Societies)".

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

(2) This Article has effect in relation to periods of account ending on or after 1st December 2001.