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STATUTORY INSTRUMENTS

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**2003 No. 23**

The Friendly Societies (Modification of the  
Corporation Tax Acts) (Amendment) Regulations 2003

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Friendly Societies (Modification of the Corporation Tax Acts) (Amendment) Regulations 2003 and shall come into force on 30th January 2003.

(2) Regulations 3 to 8 shall have effect in relation to accounting periods ending on or after 1st December 2001.