
STATUTORY INSTRUMENTS

2007 No. 2134

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

Insertion of regulation 39A

30. Before regulation 40 (modifications of Schedule 11 to the Finance Act 1996) insert—

“Modification of paragraph 12 of Schedule 9 to the Finance Act 1996

39A.—(1) Paragraph (2) prescribes a modification of paragraph 12 of Schedule 9 to the Finance Act 1996⁽¹⁾ so far as it applies to the life or endowment business carried on by friendly societies.

(2) In sub-paragraph (3) after “(d)” insert “, (da)”.

⁽¹⁾ Paragraph 12 was relevantly amended by paragraph 66 of Schedule 7 to the Finance Act 2007.