
STATUTORY INSTRUMENTS

2008 No. 1942

CORPORATION TAX

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

<i>Made</i>	- - - -	<i>22nd July 2008</i>
<i>Laid before House of Commons</i>	- -	<i>22nd July 2008</i>
<i>Coming into force</i>		<i>12th August 2008</i>

**THE FRIENDLY SOCIETIES (TRANSFERS OF
OTHER BUSINESS) (MODIFICATION OF THE
CORPORATION TAX ACTS) REGULATIONS 2008**

1. Citation, commencement and effect
 2. Modification of the Corporation Tax Acts
 3. Modification of the Income and Corporation Taxes Act 1988
 4. Modification of section 432ZA (linked assets)
 5. Modification of section 461 (taxation in respect of other business)
 6. Modification of section 461B (taxation in respect of other business: incorporated friendly societies etc)
 7. Insertion of regulations 461E to 461G (apportionment)
 8. Modification of the Capital Allowances Act 2001
- Signature
Explanatory Note