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STATUTORY INSTRUMENTS

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**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 Treasury make the following Regulations in exercise of the powers conferred by section 461D(4) and (5) of the Income and Corporation Taxes Act 1988<sup>(1)</sup>.

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<sup>(1)</sup> 1988 c. 1; section 461D was inserted by paragraph 3 of Schedule 18 to the Finance Act 2008 (c. 9).