
STATUTORY INSTRUMENTS

2012 No. 3008

CORPORATION TAX

**The Friendly Societies (Modifications
of the Tax Acts) Regulations 2012**

Made - - - - - *3rd December 2012*
Laid before the House of
Commons - - - *4th December 2012*
Coming into force *31st December 2012*

**THE FRIENDLY SOCIETIES (MODIFICATIONS
OF THE TAX ACTS) REGULATIONS 2012**

1. Citation, commencement, effect and interpretation
2. Friendly societies subject to the same basic rules as mutual insurers
3. In Schedule 7 to the Finance Act 1991, paragraph 16...
4. Section 255 of CAA 2001 (apportionment of allowances and charges)...
5. Section 57 of FA 2012 (meaning of basic life assurance...
6. After section 57 of FA 2012 (meaning of basic life...
7. Section 63 of FA 2012 (meaning of “long-term business” and...
8. Section 66 of FA 2012 (separate businesses for BLAGAB and...
9. Section 67 (exemption where BLAGAB small part of long-term business)...
10. Section 97 of FA 2012 (application of Chapter) applies as...
11. Section 98 of FA 2012 (commercial allocation) applies as if...
12. Section 114 of FA 2012 (application of Chapter) applies as...
13. In section 115 of FA 2012 (commercial allocation of accounting...
14. Section 172 of FA 2012 (minor definitions) applies as if...
15. Section 174 of FA 2012 (index of defined terms) applies...
16. Revocation
Signature

SCHEDULE —

Explanatory Note