STATUTORY INSTRUMENTS

1978 No. 1160

FRIENDLY SOCIETIES

The Friendly Societies (Life Assurance Premium Relief) (Amendment) Regulations 1978

Made - - - -	*4th August* 1978
Laid before Parliament	*14th August* 1978
Coming into Operation	*4th September* 1978

The Chief Registrar of Friendly Societies pursuant to the powers conferred upon him by paragraph 13 of Schedule 4 to the Finance Act 1976(**a**) and to all other powers enabling him in that behalf hereby makes the following Regulations:—

1.—(1) These Regulations may be cited as the Friendly Societies (Life Assurance Premium Relief) (Amendment) Regulations 1978 and shall come into operation on 4th September 1978.

(2) The Interpretation Act 1889(**b**) shall apply to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

2. The Friendly Societies (Life Assurance Premium Relief) Regulations 1977(**c**) shall be amended as follows:—

(*a*) in regulation 2—

(i) in paragraph (1), for the definition of "friendly society" there shall be substituted:—

" 'friendly society', subject to paragraph (1A) of this regulation, means a friendly society, not being a collecting society, registered under the Friendly Societies Act 1974(**d**) and includes a Northern Ireland Friendly Society."

(ii) in paragraph (1) after the definition of "collecting society" there shall be inserted:—

" 'Northern Ireland Friendly Society' means a friendly society, not being a collecting society, which is registered in Northern Ireland for purposes corresponding to the Friendly Societies Act 1974."

(iii) after paragraph (1) there shall be inserted the following paragraph:—

"(1A) References in these Regulations to a friendly society shall include references to a branch thereof registered under the Friendly Societies Act 1974.";

(**a**) 1976 c. 40. (**b**) 1889 c. 63. (**c**) S.I. 1977/1143. (**d**) 1974 c. 46.

(*b*) in Schedule 1, in paragraph 2, for the words "paid after 6th April 1979" there shall be substituted the words "due and payable after 5th April 1979."

K. Brading,
Chief Registrar of Friendly Societies.

Date: 4th August 1978

EXPLANATORY NOTE

(*This Note is not part of the Regulations.*)

These Regulations amend the Friendly Societies (Life Assurance Premium Relief) Regulations 1977 so that where a friendly society or branch adopts the Prescribed Scheme, under which income tax relief to members is effected by deduction from contributions, the Scheme will apply only to contributions due and payable after 5th April 1979. Also, the 1977 Regulations are extended to cover contracts made in Great Britain by friendly societies registered in Northern Ireland, or their branches.

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