
DRAFT STATUTORY INSTRUMENTS

2008 No.

The Companies Act 2006 (Consequential Amendments)
(Taxes and National Insurance) Order 2008

PART 2

CONSEQUENTIAL AMENDMENTS TO PRIMARY
LEGISLATION COMING INTO FORCE ON 6TH APRIL 2008

The Taxation of Chargeable Gains Act 1992 (c. 12)

The Value Added Tax Act 1994 (c. 23)

Disclosure of avoidance schemes

20. In paragraph 7(9) of Schedule 11A to the Value Added Tax Act 1994(1) for “Part 7 of the Companies Act 1985” substitute “section 1161 of the Companies Act 2006”.

(1) Schedule 11A was inserted by paragraph 2 of Schedule 2 to the Finance Act 2004.