

## EXPLANATORY NOTE

*(This note is not part of the Order)*

The provisions of the Companies Act 2006 are being brought into force in stages. Some of those provisions come into force on 6th April 2008 (see the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (S.I. 2007/3495)).

This Order makes consequential amendments to the legislation for which Her Majesty's Revenue and Customs are responsible to take account of the provisions of the Companies Act 2006 which come into force on 6th April 2008, and also of the secondary legislation made under the Companies Act 2006 which comes into force on that date.

This Order is in three Parts. Part 1 contains general provisions; Part 2 makes amendments to primary legislation; and Part 3 makes amendments to secondary legislation.