
STATUTORY INSTRUMENTS

2008 No. 954

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 Income and Corporation Taxes Act 1988 (c. 1)

Interpretation of section 804C in relation to other insurance business

12. In section 804E(7)(1) for paragraph (b) substitute—

“(b) in the provisions of section B of Part 1 of Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 (the required formats) which relate to the profit and loss account format (within the meaning of subparagraphs (1) and (2) of paragraph 1 of that Schedule),”.