
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)

Cases where section 747(3) does not apply

14.—(1) Amend Schedule 25(1) as follows.

(2) In paragraph 11A—

(a) for sub-paragraph (4) substitute—

“(4) “Insurance group” shall be construed in accordance with section 1165(5) of the Companies Act 2006, but does not include such an insurance group if it falls within sub-paragraph (5) below.”;

(b) in sub-paragraph (5) omit the words “(within the meaning of that Part as so read)”.

(3) In paragraph 11B(3)—

(a) in paragraph (a) for “section 247(5) of that Act 1985 or Article 255(5) of that Order” substitute “sections 382(5) and 465(5) of the Companies Act 2006”;

(b) in paragraph (b) for “section 262(1) of that Act 1985 or Article 270(1) of that Order” substitute “section 474(1) of that Act”;

(c) in paragraph (c) for “section 247(6) of that Act 1985 or Article 255 of that Order” substitute “sections 382(6) and 465(6) of that Act”.