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STATUTORY INSTRUMENTS

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**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 Capital Allowances Act 2001 (c. 2)*

**Expenditure of small or medium-sized enterprises: companies**

**28.**—(1) Amend section 47 as follows.

(2) In subsection (4)—

- (a) for “Except in the case of a company formed and registered in Northern Ireland” substitute “In this section”;
- (b) in paragraph (a) for “section 247 of the Companies Act 1985” substitute “sections 382 and 465 of the Companies Act 2006”;
- (c) in paragraph (b) for “Part VII of the 1985 Act” substitute “section 390 of the Companies Act 2006”.

(3) Omit subsection (5).

(4) In subsection (6)—

- (a) in paragraph (a) for “the 1985 Act” substitute “the Companies Act 1985”;
- (b) in paragraph (b) for “the 1986 Order” substitute “the Companies (Northern Ireland) Order 1986”.