
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 Capital Allowances Act 2001 (c. 2)

Expenditure of small or medium-sized enterprises: businesses

29.—(1) Amend section 48 as follows.

(2) In subsection (8)—

- (a) for “Except in the case of a business carrying on a qualifying activity wholly or mainly 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 that Act” substitute “section 390 of the Companies Act 2006”.

(3) Omit subsection (9).