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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)*

**Whether company is a member of a large or medium-sized group**

**30.**—(1) Amend section 49 as follows.

(2) In subsection (6) for paragraphs (a) and (b) substitute “sections 383 and 466 of the Companies Act 2006.”.

(3) For subsection (8) substitute—

“(8) In this section—

“financial year” and “group” have the same meaning as in Part 15 of the Companies Act 2006;

“parent undertaking” and “subsidiary undertaking” have the same meaning as in section 1162 of that Act.”.