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STATUTORY INSTRUMENTS

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**2009 No. 1890**

**The Companies Act 2006 (Consequential Amendments)  
(Taxes and National Insurance) Order 2009**

**Amendments of enactments for references about accounts, reports, returns, etc**

**5.—(1)** In ICTA, section 444BC(1)(1) (insurance companies: modification of rules about equalisation reserves for general business, etc): substitute as follows for everything from “paragraph 52” to “1985”—

“paragraphs 57 to 59 in Section E of Part 2 of Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008(2)

(2) In—

(a) ICTA, section 755B(2)(a)(3) (amendment of return where general insurance business of foreign company accounted for on non-annual basis), and

(b) FA 1998, Schedule 18, Part 10, paragraph 85(1), first indent(4) (company tax returns: non-annual accounting of general insurance business):

substitute as follows for everything from “paragraph 52” to “1985”—

“paragraph 58 in Section E of Part 2 of Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008”.

(3) In ICTA, section 755B(2)(b): substitute “58” for “52”.

(4) In ICTA, section 755B(4): substitute “58 of Schedule 3 to those Regulations” for everything from “52” to “1985”.

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(1) Section 444BC(1) was inserted by the Finance Act 1996 (c. 8), Schedule 32, paragraph 1 and amended by S.I. 2001/3629.  
(2) S.I. 2008/410, to which there are amendments not relevant to this Order.  
(3) Sections 755B(2) and 755B(4) were inserted by the Finance Act 1998 (c. 36), Schedule 17, paragraph 14.  
(4) 1998 c. 36.