
EXPLANATORY NOTE

(This note is not part of the Order)

This Order makes consequential amendments to tax and national insurance legislation to take account of provisions of the Companies Act 2006 (and related secondary legislation) which are in or enter force on 1 October 2009⁽¹⁾.

Generic amendments are in articles 3 and 4. Custom amendments are in articles 5 to 12, grouped according to subject matter. The Schedule has an alphabetical index of the legislation amended.

A full Impact Assessment has not been prepared for this instrument as no impact on the private or voluntary sectors is foreseen.

⁽¹⁾ See, in particular, S.I. 2008/2860 (C. 126).