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DRAFT STATUTORY INSTRUMENTS

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**2008 No.**

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 Income and Corporation Taxes Act 1988 (c. 1)*

**Interpretation of sections 765 to 767**

- 11.** In section 767(5) for the definition of ““share”, “debenture” and “director”” substitute—
- ““share” has, in relation to any body corporate, the meaning given by Part 26 of the Companies Act 1985 in relation to a company;
  - “debenture” has, in relation to any body corporate, the meaning given by section 738 of the Companies Act 2006 in relation to a company;
  - “director” has, in relation to any body corporate, the meaning given by section 250 of the Companies Act 2006 in relation to a company;”.