
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 Income and Corporation Taxes Act 1988 (c. 1)

Share loss relief: the unquoted status requirement

10. In section 576H(3)(1) (the unquoted status requirement) for the definition of debenture substitute—

““debenture” has the meaning given by section 738 of the Companies Act 2006.”.