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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 Income Tax (Trading and Other Income) Act 2005 (c. 5)*

**Trade profits: generally accepted accounting practice**

**36.** In section 25(2)(a) for “the Companies Act 1985 (c. 6) or the Companies (Northern Ireland) Order 1986 (S.I. 1986/1032 (N.I. 6))” substitute “the Companies Act 2006 or subordinate legislation made under that Act”.