
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)

Insurance companies: apportionment of income and gains

9. In section 432A(8A)(1), in the definition of a reattribution that is “relevant”, for “section 425 of the Companies Act 1985” substitute “Part 26 of the Companies Act 2006”.

(1) Section 432A was inserted by paragraph 4 of Schedule 6 to the Finance Act 1990 (c. 29); subsection (8A) was inserted by S.I. 2005/3465.