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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 Finance Act 1996 (c. 8)*

**Money debts etc not arising from the lending of money**

**21.** In section 100 of the Finance Act 1996—

(a) for subsection (10)(b) substitute—

“(b) in the case of a company carrying on insurance business, any deferred acquisition costs, within the meaning of Assets item G.II in the Balance Sheet Format set out after paragraph 10 of Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 as read with note (17) of the Notes on the Balance Sheet Format (which follow immediately after that format).”;

(b) for subsection (11)(b) substitute—

“(b) in the case of a company carrying on insurance business—

(i) any provision made by the company for unearned premiums, acquisition costs within the meaning of Liabilities item C.1 in the Balance Sheet Format set out after paragraph 10 of Schedule 3 to the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 as read with notes (12) and (20) of the Notes on the Balance Sheet Format (which follow immediately after that format);

(ii) any provision for unexpired risks, as defined in paragraph 91 of that Schedule.”.