
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 Value Added Tax Act 1994 (c. 23)

Disclosure of avoidance schemes

20. In paragraph 7(9) of Schedule 11A to the Value Added Tax Act 1994(1) for “Part 7 of the Companies Act 1985” substitute “section 1161 of the Companies Act 2006”.

(1) Schedule 11A was inserted by paragraph 2 of Schedule 2 to the Finance Act 2004.