
STATUTORY INSTRUMENTS

2009 No. 1890

**The Companies Act 2006 (Consequential Amendments)
(Taxes and National Insurance) Order 2009**

Generic amendments of enactments: references to Companies Act 1985, etc

- 3.—(1) In the following enactments, substitute “2006” for “1985”:
- (a) the Lottery Duty Regulations 1993, Schedule 1, Note of interpretation 2(1) (particulars of registered promoter application);
 - (b) the Tax Avoidance Schemes (Prescribed Descriptions of Arrangements) Regulations 2006, regulation 9(4)(b)(2) (description: off market terms).
- (2) Substitute “as defined in section 1(1) of the Companies Act 2006 (c. 46)” for:
- (a) in ICTA, section 234A(1)(a)(3) (information relating to distributions): everything from “within” to “1986”;
 - (b) in the Income Tax Act 2007, section 853(3)(4) (deduction of income tax at source: meaning of “deposit-taker”): everything from “within” to “1985 (c. 6)”;
 - (c) in TCGA, section 170(9)(a)(5) (groups of companies): everything from “within” to “Ireland”.
- (3) In the following enactments, substitute “any” for “the Companies Act 1985 or any other”:
- (a) the Stamp Duty (Collection and Recovery of Penalties) Regulations 1999, Schedule, Part 2, entry for TMA section 108(2)(6) (responsibility of company officers);
 - (b) the Stamp Duty Reserve Tax Regulations 1986, Schedule, Part 2, entry for TMA section 108(2)(7) (responsibility of company officers);
 - (c) TMA, section 108(2)(8) (responsibility of company officers).
- (4) In FA 2000, section 130(4)(9) (stamp duty: transfers to registered social landlords etc): substitute “2006” for “1985”, and substitute “1” for “735(1)”.
- (5) In the following enactments, substitute “1” for “735” or “735(1)”, substitute “2006” for “1985”, and omit everything from “or Article” to “1986”:
- (a) FA 2003, section 66(6)(10) (stamp duty land tax: transfers involving public bodies);
 - (b) the Finance (No. 2) Act 1992, Schedule 12, paragraph 2(2)(a)(11) (direct taxes: banks etc in compulsory liquidation);

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- (1) S.I. 1993/3212, to which there are amendments not relevant to this Order.
(2) S.I. 2006/1543, to which there are amendments not relevant to this Order.
(3) 1988 c. 1; section 234A(1) was inserted by the Finance (No. 2) Act 1992 (c. 48), section 32(1).
(4) 2007 c. 3.
(5) 1992 c. 12.
(6) S.I. 1999/2537, to which there are amendments not relevant to this Order.
(7) S.I. 1986/1711, to which there are amendments not relevant to this Order.
(8) 1970 c. 9; section 108(2) was amended by the Companies Consolidation (Consequential Provisions) Act 1985 (c. 9), Schedule 2.
(9) 2000 c. 17.
(10) 2003 c. 14; section 66(6) was inserted by the Finance (No. 2) Act 2005 (c. 22), Schedule 10, Part 2, paragraph 18.
(11) 1992 c. 48.

(c) ICTA, Schedule 25, Part 2, paragraph 11B(3)(12) (controlled foreign companies, etc).

(6) In ITTOIA, section 755(4), first indent (meaning for “company”)(13) (interest on foreign currency securities etc owned by non-UK residents): substitute “1(1)” for “735(1)(a)”, substitute “2006 (c. 46)” for “1985 (c. 6)”, and omit everything from “or” to “(N.I. 6)”.

(7) In the Income Tax (Incentive Payments for Voluntary Electronic Communication of PAYE Returns) Regulations 2003, regulation 4(2B)(a)(iii)(14) (small employers): omit everything from “or section 2” to “2002”.

(8) In regulation 4(2B)(a)(iv) of those Regulations: omit “section 1 of”, substitute “2006” for “1985”, and omit everything from “or article 12” to “1986”.

(9) In the Social Security (Contributions) Regulations 2001, regulation 1(2), meaning given for “company”(15): substitute “1” for “735”, substitute “2006” for “1985”, and substitute “that Act” for “the Companies Act 2006” and “those Acts”.

(12) Schedule 25, Part 2, paragraph 11B(3) was inserted by the Finance Act 2003 (c. 14), Schedule 42, paragraph 4 and amended by S.I. 2008/954.

(13) 2005 c. 5.

(14) S.I. 2003/2495, amended by S.I. 2005/826; there is another amending instrument but it is not relevant.

(15) S.I. 2001/1004, amended by S.I. 2008/954; there are other amending instruments but none is relevant.