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STATUTORY INSTRUMENTS

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**2009 No. 1890**

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

**Generic amendments of enactments: references about subsidiaries, etc**

4.—(1) In the following enactments, substitute “1159 of and Schedule 6 to” for “736 of”, and substitute “2006” for “1985”:

- (a) the Climate Change Levy (Registration and Miscellaneous Provisions) Regulations 2001, regulation 6(3)(1) (groups), and in this regulation also substitute “those provisions” for “that section”;
- (b) FA 1994, section 63(9)(2) (groups: insurance premium tax), and in this section also substitute “those provisions” for “that section”;
- (c) FA 1996, section 59(9)(3) (groups: landfill tax), and in this section also substitute “those provisions” for “that section”;
- (d) FA 1997, Schedule 1, Part 1, paragraph 8(10)(b)(4) (groups: gaming duty);
- (e) FA 2001, Schedule 9, paragraph 8(2)(b)(5) (groups: aggregates levy), and in this paragraph also substitute “c. 46” for “c. 6”;
- (f) the Inheritance Tax Act 1984, sections 13(5) (third indent, meaning for “subsidiary”), 103(2) and 234(3)(b)(6) (dispositions by close companies for benefit of employees; miscellaneous reliefs – business property; interest on instalments);
- (g) the Income Tax (Earnings and Pensions) Act 2003, section 86(3), second indent (meaning for “subsidiary”)(7) (transport vouchers), and in this section also substitute “c. 46” for “c. 6”;
- (h) the Landfill Tax Regulations 1996, regulation 33(9)(a)(8) (credit: bodies concerned with the environment);
- (i) TCGA, section 239(7)(9) (disposals to trustees of employee trusts);
- (j) VATA, section 43A(2)(10) (groups);
- (k) the Value Added Tax (Groups: eligibility) Order 2004, article 3(5)(a)(11).

(2) In FA 2001, Schedule 9, paragraph 8(3): substitute “those provisions” for “section 736 of the Companies Act 1985”.

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- (1) S.I. 2001/7, to which there are amendments not relevant to this Order.
  - (2) 1994 c. 9.
  - (3) 1996 c. 8.
  - (4) 1997 c. 16.
  - (5) 2001 c. 9.
  - (6) 1984 c. 51; relevant amendments were made to these sections by the Companies Consolidation (Consequential Provisions) Act 1985 (c. 9), Schedule 2 and the Companies Act 1989 (c. 40), Schedule 18. See too the Finance Act 1986 (c. 41), section 100(1) about the expression “inheritance tax” replacing “capital transfer tax”.
  - (7) 2003 c. 1.
  - (8) S.I. 1996/1527, amended by S.I. 1999/3270; there are other amending instruments but none is relevant.
  - (9) The heading to section 239 was substituted by S.I. 2009/730.
  - (10) 1994 c. 23; section 43A was inserted by the Finance Act 1999 (c. 16), Schedule 2, paragraph 2.
  - (11) S.I. 2004/1931.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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(3) In VATA, section 43A(3): substitute “those provisions” for “that section”.