

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Chapter 9: Supplementary Provisions

Section 256: Associated bodies corporate

477. This section is a new provision. It explains what is meant by references in this Part to associated bodies corporate and associated companies. A holding company is associated with all its subsidiaries, and a subsidiary is associated with its holding company and all the other subsidiaries of its holding company.