



# Companies Act 1985

## 1985 CHAPTER 6

### PART VII

#### ACCOUNTS AND AUDIT

#### CHAPTER I

##### PROVISIONS APPLYING TO COMPANIES GENERALLY

##### *Revision of defective accounts and reports*

#### **245 Voluntary revision of annual accounts or directors' report.**

<sup>F1</sup> .....

##### **Textual Amendments**

**F1** S. 245 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

#### **245A Secretary of State's notice in respect of annual accounts.**

<sup>F2</sup> .....

##### **Textual Amendments**

**F2** S. 245A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

*Status: Point in time view as at 06/04/2008.*

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985. Cross Heading: Revision of defective accounts and reports. (See end of Document for details)*

**245B Application to court in respect of defective accounts.**

F3 .....

**Textual Amendments**  
F3 S. 245B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

**245C Other persons authorised to apply to court.**

F4 .....

**Textual Amendments**  
F4 S. 245C repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

**245D Disclosure of information held by Inland Revenue to persons authorised to apply to court**

F5 .....

**Textual Amendments**  
F5 S. 245D repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

**245E Restrictions on use and further disclosure of information disclosed under section 245D**

F6 .....

**Textual Amendments**  
F6 S. 245E repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

**245F Power of authorised persons to require documents, information and explanations**

F7 .....

**Textual Amendments**  
F7 S. 245F repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

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**Status:** Point in time view as at 06/04/2008.

**Changes to legislation:** There are currently no known outstanding effects for the Companies Act 1985. Cross Heading: Revision of defective accounts and reports. (See end of Document for details)

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## **245G Restrictions on further disclosure of information obtained under section 245F**

**F8** .....

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### **Textual Amendments**

**F8** S. 245G repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

**Status:**

Point in time view as at 06/04/2008.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:  
Revision of defective accounts and reports.