



# Companies Act 1985

## 1985 CHAPTER 6

### PART VIII

#### DISTRIBUTION OF PROFITS AND ASSETS

##### *Relevant accounts*

#### **270 Distribution to be justified by reference to company's accounts.**

**F1** .....

##### **Textual Amendments**

**F1** S. 270 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

##### **Modifications etc. (not altering text)**

**C1** Ss. 270-276 applied (25.2.2011) by [Horserace Betting and Olympic Lottery Act 2004 \(c. 25\)](#), [ss. 6\(6\)](#), 40; S.I. 2011/462, art. 2

#### **271 Requirements for last annual accounts.**

**F2** .....

##### **Textual Amendments**

**F2** S. 271 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

##### **Modifications etc. (not altering text)**

**C1** Ss. 270-276 applied (25.2.2011) by [Horserace Betting and Olympic Lottery Act 2004 \(c. 25\)](#), [ss. 6\(6\)](#), 40; S.I. 2011/462, art. 2

*Status: Point in time view as at 25/02/2011.*

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

## 272 Requirements for interim accounts.

F3 .....

### Textual Amendments

**F3** S. 272 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

### Modifications etc. (not altering text)

**C1** Ss. 270-276 applied (25.2.2011) by Horserace Betting and Olympic Lottery Act 2004 (c. 25), **ss. 6(6)**, 40; S.I. 2011/462, art. 2

## 273 Requirements for initial accounts.

F4 .....

### Textual Amendments

**F4** S. 273 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

### Modifications etc. (not altering text)

**C1** Ss. 270-276 applied (25.2.2011) by Horserace Betting and Olympic Lottery Act 2004 (c. 25), **ss. 6(6)**, 40; S.I. 2011/462, art. 2

## 274 Method of applying s. 270 to successive distributions.

F5 .....

### Textual Amendments

**F5** S. 274 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

### Modifications etc. (not altering text)

**C1** Ss. 270-276 applied (25.2.2011) by Horserace Betting and Olympic Lottery Act 2004 (c. 25), **ss. 6(6)**, 40; S.I. 2011/462, art. 2

## 275 Treatment of assets in the relevant accounts.

F6 .....

### Textual Amendments

**F6** S. 275 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 para. 33(2))

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*Status: Point in time view as at 25/02/2011.*

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

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**Modifications etc. (not altering text)**

- C1** Ss. 270-276 applied (25.2.2011) by Horserace Betting and Olympic Lottery Act 2004 (c. 25), **ss. 6(6)**, 40; S.I. 2011/462, art. 2

**276 Distributions in kind.**

**F7** .....

**Textual Amendments**

- F7** S. 276 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 para. 33(2))

**Modifications etc. (not altering text)**

- C1** Ss. 270-276 applied (25.2.2011) by Horserace Betting and Olympic Lottery Act 2004 (c. 25), **ss. 6(6)**, 40; S.I. 2011/462, art. 2

**Status:**

Point in time view as at 25/02/2011.

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:  
Relevant accounts.