



# 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**F1** S. 270 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8\(a\), Sch. 2 Pt. 1](#) (with arts. 7, 12, Sch. 4 para. 33(2))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**F2** S. 271 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8\(a\), Sch. 2 Pt. 1](#) (with arts. 7, 12, Sch. 4 para. 33(2))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](#)

**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**F3** S. 272 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8\(a\), Sch. 2 Pt. 1](#) (with arts. 7, 12, Sch. 4 para. 33(2))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**F4** S. 273 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8\(a\), Sch. 2 Pt. 1](#) (with arts. 7, 12, Sch. 4 para. 33(2))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**F5** S. 274 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8\(a\), Sch. 2 Pt. 1](#) (with arts. 7, 12, Sch. 4 para. 33(2))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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**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

**Changes to legislation:**

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