



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 1

INTRODUCTION

General

380 Scheme of this Part

(1) The requirements of this Part as to accounts and reports apply in relation to each financial year of a company.

(2) In certain respects different provisions apply to different kinds of company.

^{F1}(3)

^{F1}(4)

Textual Amendments

F1 S. 380(3)(4) omitted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by virtue of [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(2)** (with reg. 3)

Modifications etc. (not altering text)

C1 Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)

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Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

- C2** S. 380 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 4** (as amended (with effect in accordance with reg. 2(2)-(7) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), 4 and (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), regs. 2, 9)

Companies subject to the small companies regime

381 Companies subject to the small companies regime

The small companies regime^{F2} . . . applies to a company for a financial year in relation to which the company—

- (a) qualifies as small (see sections 382 and 383), and
- (b) is not excluded from the regime (see section 384).

Textual Amendments

- F2** Words in s. 381 omitted (6.4.2008) by virtue of [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 6(1)**

Modifications etc. (not altering text)

- C1** Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C3** Ss. 381-384 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 5** (as amended (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2013/2005](#), regs. 1(1), **3(2)** (with [reg. 1\(5\)\(6\)](#)) and as amended (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **5**)

382 Companies qualifying as small: general

- (1) A company qualifies as small in relation to its first financial year if the qualifying conditions are met in that year.

[^{F3}(1A) Subject to subsection (2), a company qualifies as small in relation to a subsequent financial year if the qualifying conditions are met in that year.]

[^{F4}(2) In relation to a subsequent financial year, where on its balance sheet date a company meets or ceases to meet the qualifying conditions, that affects its qualification as a small company only if it occurs in two consecutive financial years.]

- (3) The qualifying conditions are met by a company in a year in which it satisfies two or more of the following requirements—

1. Turnover	[^{F5} Not more than £10.2 million]
2. Balance sheet total	[^{F6} Not more than £5.1 million]

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3. Number of employees Not more than 50

- (4) For a period that is a company's financial year but not in fact a year the maximum figures for turnover must be proportionately adjusted.
- (5) The balance sheet total means the aggregate of the amounts shown as assets in the company's balance sheet.
- (6) The number of employees means the average number of persons employed by the company in the year, determined as follows—
- (a) find for each month in the financial year the number of persons employed under contracts of service by the company in that month (whether throughout the month or not),
 - (b) add together the monthly totals, and
 - (c) divide by the number of months in the financial year.
- (7) This section is subject to section 383 (companies qualifying as small: parent companies).

Textual Amendments

- F3** S. 382(1A) inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(2)(a)** (with reg. 3)
- F4** S. 382(2) substituted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(2)(b)** (with reg. 3)
- F5** Words in s. 382(3) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(3)(a)** (with reg. 3)
- F6** Words in s. 382(3) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(3)(b)** (with reg. 3)

Modifications etc. (not altering text)

- C1** Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with reg. 7, **Sch. 2**) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C4** Ss. 381-384 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 5** (as amended (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2013/2005](#), regs. 1(1), **3(2)** (with reg. 1(5)(6)) and as amended (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **5**)

383 Companies qualifying as small: parent companies

- (1) A parent company qualifies as a small company in relation to a financial year only if the group headed by it qualifies as a small group.

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- (2) A group qualifies as small in relation to the parent company's first financial year if the qualifying conditions are met in that year.
- [^{F7}(2A) Subject to subsection (3), a group qualifies as small in relation to a subsequent financial year of the parent company if the qualifying conditions are met in that year.]
- [^{F8}(3) In relation to a subsequent financial year of the parent company, where on the parent company's balance sheet date the group meets or ceases to meet the qualifying conditions, that affects the group's qualification as a small group only if it occurs in two consecutive financial years.]
- (4) The qualifying conditions are met by a group in a year in which it satisfies two or more of the following requirements—
- | | |
|----------------------------------|---|
| 1. Aggregate turnover | [^{F9} Not more than £10.2 million net (or £12.2 million gross)] |
| 2. Aggregate balance sheet total | [^{F10} Not more than £5.1 million net (or £6.1 million gross)] |
| 3. Aggregate number of employees | Not more than 50 |
- (5) The aggregate figures are ascertained by aggregating the relevant figures determined in accordance with section 382 for each member of the group.
- (6) In relation to the aggregate figures for turnover and balance sheet total—
- “net” means after any set-offs and other adjustments made to eliminate group transactions—
- (a) in the case of Companies Act accounts, in accordance with regulations under section 404,
- (b) in the case of IAS accounts, in accordance with international accounting standards; and
- “gross” means without those set-offs and other adjustments.
- A company may satisfy any relevant requirement on the basis of either the net or the gross figure.
- (7) The figures for each subsidiary undertaking shall be those included in its individual accounts for the relevant financial year, that is—
- (a) if its financial year ends with that of the parent company, that financial year, and
- (b) if not, its financial year ending last before the end of the financial year of the parent company.
- If those figures cannot be obtained without disproportionate expense or undue delay, the latest available figures shall be taken.

Textual Amendments

- F7** S. 383(2A) inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(3)(a)** (with reg. 3)

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- F8** S. 383(3) substituted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(3)(b)** (with reg. 3)
- F9** Words in s. 383(4) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(4)(a)** (with reg. 3)
- F10** Words in s. 383(4) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(4)(b)** (with reg. 3)

Modifications etc. (not altering text)

- C1** Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C5** Ss. 381-384 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 5** (as amended (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2013/2005](#), regs. 1(1), **3(2)** (with [reg. 1\(5\)\(6\)](#)) and as amended (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **5**)

384 Companies excluded from the small companies regime

- (1) The small companies regime does not apply to a company that ^{F11}... was at any time within the financial year to which the accounts relate—
- (a) a public company,
 - (b) a company that—
 - (i) is an authorised insurance company, a banking company, an e-money issuer, [^{F12}a MiFID investment firm] or a UCITS management company, [^{F13}or]
 - (ii) carries on insurance market activity, or
 - [^{F14}(iii) is a scheme funder of a Master Trust scheme within the meanings given by section 39(1) of the Pension Schemes Act 2017 (interpretation of Part 1), or]
 - (c) a member of an ineligible group.
- (2) A group is ineligible if any of its members is—
- [^{F15}(a) a traded company,]
 - (b) a body corporate (other than a company) whose shares are admitted to trading on a regulated market in an EEA State,
 - (c) a person (other than a small company) who has permission under [^{F16}Part 4A] of the Financial Services and Markets Act 2000 (c. 8) to carry on a regulated activity,
 - [^{F17}(ca) an e-money issuer,]
 - (d) a small company that is an authorised insurance company, a banking company, ^{F18}... [^{F19}a MiFID investment firm] or a UCITS management company, [^{F20}or]
 - (e) a person who carries on insurance market activity [^{F21}or]
 - [^{F22}(f) a scheme funder of a Master Trust scheme within the meanings given by section 39(1) of the Pension Schemes Act 2017 (interpretation of Part 1).]

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- (3) A company is a small company for the purposes of subsection (2) if it qualified as small in relation to its last financial year ending on or before the end of the financial year to which the accounts relate.

Textual Amendments

- F11** Words in s. 384(1) omitted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by virtue of [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(5)(a)** (with reg. 3)
- F12** Words in s. 384(1)(b) substituted (1.11.2007) by [The Markets in Financial Instruments Directive \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/2932\)](#), **reg. 3(2)(a)**
- F13** Word in s. 384(1)(b)(i) omitted (E.W.S.) (1.10.2018) by virtue of [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **30(2)(a)(i)**
- F14** S. 384(1)(b)(iii) inserted (E.W.S.) (1.10.2018) by [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **30(2)(a)(ii)**
- F15** S. 384(2)(a) substituted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Reports\) Regulations 2015 \(S.I. 2015/980\)](#), regs. 2(1), **4(5)(b)** (with reg. 3)
- F16** Words in s. 384(2)(c) substituted (1.4.2013) by [Financial Services Act 2012 \(c. 21\)](#), s. 122(3), **Sch. 18 para. 111** (with Sch. 20); S.I. 2013/423, art. 3, **Sch.**
- F17** S. 384(2)(c) inserted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **2(2)(a)** (with reg. 1(5)(6))
- F18** Words in s. 384(2)(d) omitted (with effect in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Companies and Partnerships \(Accounts and Audit\) Regulations 2013 \(S.I. 2013/2005\)](#), regs. 1(1), **2(2)(b)** (with reg. 1(5)(6))
- F19** Words in s. 384(2)(d) substituted (1.11.2007) by [The Markets in Financial Instruments Directive \(Consequential Amendments\) Regulations 2007 \(S.I. 2007/2932\)](#), **reg. 3(2)(b)**
- F20** Word in s. 384(2)(d) omitted (E.W.S.) (1.10.2018) by virtue of [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **30(2)(b)(i)**
- F21** Word in s. 384(2)(e) inserted (E.W.S.) (1.10.2018) by [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **30(2)(b)(ii)**
- F22** S. 384(2)(f) inserted (E.W.S.) (1.10.2018) by [The Occupational Pension Schemes \(Master Trusts\) Regulations 2018 \(S.I. 2018/1030\)](#), regs. 1(2), **30(2)(b)(iii)**

Modifications etc. (not altering text)

- C1** Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with reg. 7, Sch. 2) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013 \(S.I. 2013/1972\)](#), regs. 1(2), **2(2)(a)**)
- C6** Ss. 381-384 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 5** (as amended: (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2013/2005](#), regs. 1(1), **3(2)** (with reg. 1(5)(6)); (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [S.I. 2016/575](#), regs. 2(1), **5**; and (1.10.2018) by [S.I. 2018/1030](#), regs. 1(2), **31(2)**)

^{F23} 384A **Companies qualifying as micro-entities**

- (1) A company qualifies as a micro-entity in relation to its first financial year if the qualifying conditions are met in that year.

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- (2) Subject to subsection (3), a company qualifies as a micro-entity in relation to a subsequent financial year if the qualifying conditions are met in that year.
- (3) In relation to a subsequent financial year, where on its balance sheet date a company meets or ceases to meet the qualifying conditions, that affects its qualification as a micro-entity only if it occurs in two consecutive financial years.
- (4) The qualifying conditions are met by a company in a year in which it satisfies two or more of the following requirements—

1. Turnover	Not more than £632,000
2. Balance sheet total	Not more than £316,000
3. Number of employees	Not more than 10

- (5) For a period that is a company's financial year but not in fact a year the maximum figures for turnover must be proportionately adjusted.
- (6) The balance sheet total means the aggregate of the amounts shown as assets in the company's balance sheet.
- (7) The number of employees means the average number of persons employed by the company in the year, determined as follows—
 - (a) find for each month in the financial year the number of persons employed under contracts of service by the company in that month (whether throughout the month or not),
 - (b) add together the monthly totals, and
 - (c) divide by the number of months in the financial year.
- (8) In the case of a company which is a parent company, the company qualifies as a micro-entity in relation to a financial year only if—
 - (a) the company qualifies as a micro-entity in relation to that year, as determined by subsections (1) to (7), and
 - (b) the group headed by the company qualifies as a small group, as determined by section 383(2) to (7).

Textual Amendments

F23 Ss. 384A, 384B inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(4)** (with reg. 3)

Modifications etc. (not altering text)

C7 S. 384A applied (with modifications) by S.I. 2008/1911, reg. 5A (as inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **6**)

384B Companies excluded from being treated as micro-entities

- (1) The micro-entity provisions do not apply in relation to a company's accounts for a particular financial year if the company was at any time within that year—
 - (a) a company excluded from the small companies regime by virtue of section 384,

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- (b) an investment undertaking as defined in Article 2(14) of Directive 2013/34/EU of 26 June 2013 on the annual financial statements etc. of certain types of undertakings,
 - (c) a financial holding undertaking as defined in Article 2(15) of that Directive,
 - [^{F24}(d) a credit institution within the meaning given by Article 4(1)(1) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council, other than one listed in Article 2 of [Directive 2013/36/EU](#) of the European Parliament and of the Council on access to the activity of credit institutions and investment firms,]
 - (e) an insurance undertaking as defined in Article 2(1) of Council [Directive 91/674/EEC](#) of 19 December 1991 on the annual accounts of insurance undertakings, or
 - (f) a charity.
- (2) The micro-entity provisions also do not apply in relation to a company’s accounts for a financial year if —
- (a) the company is a parent company which prepares group accounts for that year as permitted by section [^{F25}399(4)], or
 - (b) the company is not a parent company but its accounts are included in consolidated group accounts for that year.]

Textual Amendments

- F23** Ss. 384A , 384B inserted (with effect in accordance with reg. 2(2) of the amending S.I.) by [The Small Companies \(Micro-Entities' Accounts\) Regulations 2013 \(S.I. 2013/3008\)](#), regs. 2(1), **4(4)** (with reg. 3)
- F24** S. 384B(1)(d) substituted (6.2.2019) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(a), **Sch. 1 para. 1**
- F25** Word in s. 384B(2)(a) substituted (with application in accordance with reg. 1(2) of the amending S.I.) by [The Companies, Partnerships and Groups \(Accounts and Non-Financial Reporting\) Regulations 2016 \(S.I. 2016/1245\)](#), regs. 1(1), **3(1)**

Modifications etc. (not altering text)

- C8** S. 384B applied (with modifications) by S.I. 2008/1911, reg. 5A (as inserted (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **6**); (as amended (with effect in accordance with reg. 2(5)(b) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **Sch. 3 para. 2** (with reg. 2(6)(7))
- C9** S. 384B amendment to earlier affecting legislation S.I. 2008/1911, reg. 5A (6.2.2019) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), reg. 1(2)(a), **Sch. 1 para. 3**
- C10** S. 384B(1)(f) excluded (E.) (6.4.2019) by [The Higher Education \(Registration Fees\) \(England\) Regulations 2019 \(S.I. 2019/543\)](#), regs. 1(1), **4(4)**

Quoted and unquoted companies

385 Quoted and unquoted companies

- (1) For the purposes of this Part a company is a quoted company in relation to a financial year if it is a quoted company immediately before the end of the accounting reference period by reference to which that financial year was determined.
- (2) A “quoted company” means a company whose equity share capital—

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- (a) has been included in the official list in accordance with the provisions of Part 6 of the Financial Services and Markets Act 2000 (c. 8), or
- (b) is officially listed in an EEA State, or
- (c) is admitted to dealing on either the New York Stock Exchange or the exchange known as Nasdaq.

In paragraph (a) “the official list” has the meaning given by section 103(1) of the Financial Services and Markets Act 2000.

- (3) An “unquoted company” means a company that is not a quoted company.
- (4) The Secretary of State may by regulations amend or replace the provisions of subsections (1) to (2) so as to limit or extend the application of some or all of the provisions of this Part that are expressed to apply to quoted companies.
- (5) Regulations under this section extending the application of any such provision of this Part are subject to affirmative resolution procedure.
- (6) Any other regulations under this section are subject to negative resolution procedure.

Modifications etc. (not altering text)

- C1** Ss. 380-414 applied (with modifications) (1.10.2009) by [S.I. 2009/2436](#), regs. 3-5, **Sch 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by [The Unregistered Companies \(Amendment\) Regulations 2013](#) (S.I. 2013/1972), regs. 1(2), **2(2)(a)**)
- C11** Ss. 380-416 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009](#) (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with transitional provisions and savings in [regs. 7, 9](#), [Sch. 2](#))

Commencement Information

- I1** S. 385 wholly in force at 6.4.2008; s. 385 not in force at Royal Assent, see s. 1300; s. 385 in force for specified purposes at 20.1.2007 by [S.I. 2006/3428](#), **art. 3(3)** (subject to [art. 5](#), [Sch. 1](#) and with [arts. 6, 8](#), [Sch. 5](#)); s. 385 in force for certain purposes at 1.10.2007 by [S.I. 2007/2194](#), **art. 2(3)(b)** (with saving in [art. 12](#)); s. 385 in force in so far as not already in force at 6.4.2008 by [S.I. 2007/3495](#), **art. 3(1)(d)** (with savings in [arts. 7, 12](#), [Sch. 4 paras. 6-8](#))

Status:

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