



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Filing obligations of different descriptions of company

[^{F1}443A Filing obligations of micro-entities

- (1) The directors of a company that qualifies as a micro-entity in relation to a financial year, or that would do so but for being or having been a member of an ineligible group—
 - (a) must deliver to the registrar a copy of the company's annual accounts, and
 - (b) may also deliver to the registrar a copy of the directors' report.

- (2) The directors must also deliver to the registrar a copy of the auditor's report on those accounts (and any directors' report).

This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.

- (3) The copies of the balance sheet and any directors' report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.
- (4) The copy of the auditor's report delivered to the registrar under this section must—
 - (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or

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- (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.
- (5) If more than one person is appointed as auditor, the reference in subsection (4)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

Textual Amendments

- F1** S. 443A inserted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by [Economic Crime and Corporate Transparency Act 2023](#) (c. 56), [ss. 53, 219\(1\)\(2\)\(b\)](#)

444 **[^{F2}Filing obligations of companies subject to small companies regime][^{F2}Filing obligations of small companies other than micro-entities]**

^{F2}(1) The directors of a company that is subject to the small companies regime in relation to a financial year, or that would be so subject but for being or having been a member of an ineligible group, must deliver to the registrar a copy of—

- (a) the company's annual accounts, and
(b) the directors' report.

(2) The directors must also deliver to the registrar a copy of the auditor's report on those accounts (and on the directors' report).

This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.

(3) The copies of the balance sheet and directors' report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.

(4) The copy of the auditor's report delivered to the registrar under this section must—
(a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
(b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.

(5) If more than one person is appointed as auditor, the reference in subsection (4)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.

(6) This section does not apply to companies within section 443A (filing obligations of companies that qualify as micro-entities).]

Textual Amendments

- F2** S. 444 substituted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by [Economic Crime and Corporate Transparency Act 2023](#) (c. 56), [ss. 54, 219\(1\)\(2\)\(b\)](#)
- F3** Words in s. 444(1)(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\(1\), 8\(3\)\(a\)](#) (with [reg. 3](#))

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- F4** Words in s. 444(2) inserted (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), **8(3)(b)** (with reg. 3)
- F5** Words in s. 444(2) substituted (6.4.2008) by The Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008 (S.I. 2008/393), **reg. 12**
- F6** S. 444(2A) inserted (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), **8(3)(c)** (with reg. 3)
- F7** S. 444(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), **6(a)** (with reg. 3)
- F8** Words in s. 444(3) 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), **8(3)(d)** (with reg. 3)
- F9** S. 444(3A)(3B) 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), **8(3)(e)** (with reg. 3)
- F10** S. 444(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), **8(3)(e)** (with reg. 3)
- F11** Words in s. 444(5) 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), **8(3)(f)** (with reg. 3)
- F12** S. 444(5A)-(5C) inserted (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), **8(3)(g)** (with reg. 3)
- F13** S. 444(8) inserted (with effect in accordance with reg. 2(3) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 1 para. 8** (with reg. 2(6)(7))

Modifications etc. (not altering text)

- C1** Pts. 1-39 modified (31.12.2020) by Regulation (EC) No. 2157/2001, Art. AAA1(3) (as inserted by The European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298), regs. 1, **97** (with regs. 140-145) (as amended by S.I. 2020/523, regs. 1(2), 5(a)-(f)); 2020 c. 1, Sch. 5 para. 1(1))
- C2** Ss. 441-448 applied (6.4.2008) by S.I. 2005/1788, **reg. 29** (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C3** Ss. 441-444 applied (with modifications) (6.4.2008) by 1996 c. 52, **Sch. 1 para. 16D** (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C4** Ss. 441-444A applied (with modifications) (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 132(1)(2)**, 325; S.I. 2010/862, **art. 2** (with Sch.)
- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as 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. 441-444 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. 17** (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), **12**); (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 5** (with reg. 2(6)(7)); (1.4.2019) by The Companies (Directors Report) and Limited Liability Partnerships (Energy and Carbon Report) Regulations 2018 (S.I. 2018/1155), regs. 2, **17**; and (with effect for financial years beginning on

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or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), regs. 1, 11)

Commencement Information

- II** S. 444 wholly in force at 6.4.2008; s. 444 not in force at Royal Assent see s. 1300; s. 444 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. 444 in force at 6.4.2008 by [S.I. 2007/3495](#), [art. 3\(1\)\(d\)](#) (with savings in [arts. 7, 12](#) and subject to transitional adaptations in [Sch. 1 para. 6](#) and with savings in [Sch. 4 paras. 6-8](#))

^[F14]^[F15] **Filing obligations of companies entitled to small companies exemption in relation to directors' report**

- (1) The directors of a company that is entitled to small companies exemption in relation to the directors' report for a financial year—
 - (a) must deliver to the registrar a copy of the company's annual accounts for that year, and
 - (b) may also deliver to the registrar a copy of the directors' report.
- (2) The directors must also deliver to the registrar a copy of the auditor's report on the accounts (and any directors' report) that it delivers. This does not apply if the company is exempt from audit and the directors have taken advantage of that exception.
- (3) The copies of the balance sheet and directors' report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.
- ^[F16](4) The copy of the auditor's report delivered to the registrar under this section must—
 - (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.]

[If more than one person is appointed as auditor, the reference in subsection (4)(a) to ^[F17](4A) the name of the auditor is to be read as a reference to the names of all the auditors.]
- (5) This section does not apply to companies within section 444 (filing obligations of companies subject to the small companies regime).]]

Textual Amendments

- F14** S. 444A omitted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by virtue of [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), [ss. 55\(4\)](#), [219\(1\)\(2\)\(b\)](#)
- F15** S. 444A inserted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), [reg. 6\(7\)](#)
- F16** S. 444A(4) substituted (1.10.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), [reg. 10](#)
- F17** S. 444A(4A) inserted (with effect in accordance with reg. 2(3) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 1 para. 9](#) (with [reg. 2\(6\)\(7\)](#))

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Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as 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)**)
- C7** Ss. 441-448 applied (6.4.2008) by [S.I. 2005/1788](#), reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C8** Ss. 441-444A applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), **ss. 132(1)(2)**, 325; [S.I. 2010/862](#), **art. 2** (with Sch.)

445 Filing obligations of medium-sized companies

- (1) The directors of a company that qualifies as a medium-sized company in relation to a financial year (see sections 465 to 467) must deliver to the registrar a copy of—
- (a) the company's annual accounts,^{F18}...
 - [^{F19}(aa) the strategic report, and]
 - (b) the directors' report.
- (2) They must also deliver to the registrar a copy of the auditor's report on those accounts (and on [^{F20} the strategic report and] the directors' report).

This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.

^{F21}(3)

^{F22}(4)

- (5) The copies of the balance sheet [^{F23}, strategic report] and directors' report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.

- (6) The copy of the auditor's report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.

[^{F24}(6A) If more than one person is appointed as auditor, the reference in subsection (6)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

- [^{F25}(7) This section does not apply to companies within—
- (a) section 443A (filing obligations of micro-entities), or
 - (b) section 444 (filing obligations of small companies other than micro-entities).]

Textual Amendments

- F18** Word in s. 445(1)(a) omitted (with effect in accordance with reg. 1(4) of the amending S.I.) by virtue of [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), reg. 1(2)(3), **Sch. para. 9(a)(i)**

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- F19** S. 445(1)(aa) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), reg. 1(2)(3), **Sch. para. 9(a)(ii)**
- F20** Words in s. 445(2) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), reg. 1(2)(3), **Sch. para. 9(b)**
- F21** S. 445(3) 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), **8(4)** (with reg. 3)
- F22** S. 445(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), **8(5)** (with reg. 3)
- F23** Words in s. 445(5) inserted (with effect in accordance with reg. 1(4) of the amending S.I.) by The Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 (S.I. 2013/1970), reg. 1(2)(3), **Sch. para. 9(c)**
- F24** S. 445(6A) inserted (with effect in accordance with reg. 2(3) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 1 para. 10** (with reg. 2(6)(7))
- F25** S. 445(7) substituted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by Economic Crime and Corporate Transparency Act 2023 (c. 56), **ss. 55(5)**, 219(1)(2)(b)
- F26** S. 445(7) substituted (6.4.2008) by The Companies Act 2006 (Amendment) (Accounts and Reports) Regulations 2008 (S.I. 2008/393), **reg. 6(8)**

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as 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)**)
- C9** Ss. 441-448 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C10** S. 445 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. 18** (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), **13** and as further amended (with effect in accordance with reg. 2(5)(a) of the amending S.I.) by The Statutory Auditors Regulations 2017 (S.I. 2017/1164), reg. 1(2)(3), **Sch. 3 para. 6** (with reg. 2(6)(7)))

Commencement Information

- I2** S. 445 wholly in force at 6.4.2008; s. 445 not in force at Royal Assent see s. 1300; s. 445 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. 445 in force at 6.4.2008 by S.I. 2007/3495, **art. 3(1)(d)** (with savings in arts. 7, 12 and subject to transitional adaptations in Sch. 1 para. 6 and with savings in Sch. 4 paras. 6-8)

446 Filing obligations of unquoted companies

- (1) The directors of an unquoted company must deliver to the registrar for each financial year of the company a copy of—
- (a) the company's annual accounts, ^{F27} . . .
 - [^{F28}(aa) the strategic report,]

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- (b) the directors' report [^{F29}, ^{F30} ...
[any directors' remuneration report, and]
^{F31}(ba)
(c) any separate corporate governance statement.]
- (2) The directors must also deliver to the registrar a copy of the auditor's report on those accounts (and [^{F32}the strategic report (where this is covered by the auditor's report),] the directors' report [^{F33}, any directors' remuneration report][^{F34}and any separate corporate governance statement]).
- This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.
- (3) The copies of the balance sheet [^{F35}, strategic report][^{F36}, directors' report [^{F37}, any directors' remuneration report] and any separate corporate governance statement] delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.
- (4) The copy of the auditor's report delivered to the registrar under this section must—
- state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
 - if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.
- ^{F38}(4A) If more than one person is appointed as auditor, the reference in subsection (4)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]
- ^{F39}(5) This section does not apply to companies within—
- section 443A (filing obligations of micro-entities),
 - section 444 (filing obligations of small companies other than micro-entities),
or
 - section 445 (filing obligations of medium-sized companies).]

Textual Amendments

- F27** Word following s. 446(1)(a) omitted (27.6.2009) by virtue of [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(2)** (with application as stated in [reg. 1\(3\)](#))
- F28** S. 446(1)(aa) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 10(a)**
- F29** S. 446(1)(c) and preceding word inserted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(2)** (with application as stated in [reg. 1\(3\)](#))
- F30** Word in s. 446(1)(b) omitted (10.6.2019) by virtue of [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), [regs. 1, 22\(a\)\(i\)](#)
- F31** S. 446(1)(ba) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), [regs. 1, 22\(a\)\(ii\)](#)
- F32** Words in s. 446(2) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 10(b)**
- F33** Words in s. 446(2) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), [regs. 1, 22\(b\)](#)

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- F34** Words in s. 446(2) inserted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(3)** (with application as stated in [reg. 1\(3\)](#))
- F35** Words in s. 446(3) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 10(c)**
- F36** Words in s. 446(3) substituted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(6)** (with application as stated in [reg. 1\(3\)](#))
- F37** Words in s. 446(3) inserted (10.6.2019) by [The Companies \(Directors Remuneration Policy and Directors Remuneration Report\) Regulations 2019 \(S.I. 2019/970\)](#), [regs. 1, 22\(c\)](#)
- F38** S. 446(4A) inserted (with effect in accordance with [reg. 2\(3\)](#) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), **Sch. 1 para. 11** (with [reg. 2\(6\)\(7\)](#))
- F39** S. 446(5) substituted (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by [Economic Crime and Corporate Transparency Act 2023 \(c. 56\)](#), **ss. 55(6)**, [219\(1\)\(2\)\(b\)](#)
- F40** Word in s. 446(5) omitted (6.4.2008) by virtue of [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 6(9)**
- F41** S. 446(5)(aa) inserted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 6(9)(a)**

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), [regs. 3-5](#), **Sch. 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (as 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. 441-448 applied (6.4.2008) by [S.I. 2005/1788](#), [reg. 29](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), [art. 3\(1\)](#), **Sch. 1 para. 242(4)** (with [arts. 6, 11, 12](#)))
- C12** S. 446 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. 19](#) (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\(1\), 14](#); (with effect in accordance with [reg. 2\(5\)\(a\)](#) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), [Sch. 3 para. 7](#) (with [reg. 2\(6\)\(7\)](#)); (1.4.2019) by [The Companies \(Directors Report\) and Limited Liability Partnerships \(Energy and Carbon Report\) Regulations 2018 \(S.I. 2018/1155\)](#), [regs. 2, 18](#); and (with effect for financial years beginning on or after 6.4.2021) by [The European Grouping of Territorial Cooperation and Limited Liability Partnerships etc. \(Revocations and Amendments\) \(EU Exit\) Regulations 2021 \(S.I. 2021/153\)](#), [regs. 1, 12](#))

Commencement Information

- I3** S. 446 wholly in force at 6.4.2008; s. 446 not in force at Royal Assent see s. 1300; s. 446 in force at 6.4.2008 by [S.I. 2007/3495](#), **art. 3(1)(d)** (with savings in [arts. 7, 12](#) and subject to transitional adaptations in [Sch. 1 para. 8](#) (as amended (temp. from 27.6.2009) by [Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(4)(5)** (with application in accordance with [reg. 1\(3\)](#))) and with savings in [Sch. 4 paras. 6-8](#))

447 Filing obligations of quoted companies

- (1) The directors of a quoted company must deliver to the registrar for each financial year of the company a copy of—
- (a) the company's annual accounts,
 - (b) the directors' remuneration report,^{F42} . . .

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- [^{F43}(ba) the strategic report,]
(c) the directors' report.[^{F44}, and
(d) any separate corporate governance statement.]
- (2) They must also deliver a copy of the auditor's report on those accounts (and on the directors' remuneration report[^{F45}the strategic report (where this is covered by the auditor's report)],[^{F46} the directors' report and any separate corporate governance statement]).
- (3) The copies of the balance sheet, the directors' remuneration report [^{F47}, the strategic report][^{F48}, the directors' report and any separate corporate governance statement] delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.
- (4) The copy of the auditor's report delivered to the registrar under this section must—
(a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
(b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.
- [^{F49}(5) If more than one person is appointed as auditor, the reference in subsection (4)(a) to the name of the auditor is to be read as a reference to the names of all the auditors.]

Textual Amendments

- F42** Word at end of s. 447(1)(b) omitted (27.6.2009) by virtue of [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 4(2)** (with application as stated in [reg. 1\(3\)](#))
- F43** S. 447(1)(ba) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 11(a)**
- F44** S. 447(1)(d) and preceding word inserted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 4(2)** (with application as stated in [reg. 1\(3\)](#))
- F45** Words in s. 447(2) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 11(b)**
- F46** Words in s. 447(2) substituted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 4(3)** (with application as stated in [reg. 1\(3\)](#))
- F47** Words in s. 447(3) inserted (with effect in accordance with [reg. 1\(4\)](#) of the amending S.I.) by [The Companies Act 2006 \(Strategic Report and Directors' Report\) Regulations 2013 \(S.I. 2013/1970\)](#), [reg. 1\(2\)\(3\)](#), **Sch. para. 11(c)**
- F48** Words in s. 447(3) substituted (27.6.2009) by [The Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 4(6)** (with application as stated in [reg. 1\(3\)](#))
- F49** S. 447(5) inserted (with effect in accordance with [reg. 2\(3\)](#) of the amending S.I.) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), [reg. 1\(2\)\(3\)](#), **Sch. 1 para. 12** (with [reg. 2\(6\)\(7\)](#))

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), [regs. 3-5](#), **Sch. 1 para. 10** (with [reg. 7](#), [Sch. 2](#)) (as 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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- C13** Ss. 441-448, 451-453 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C14** Ss. 418-469 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

- I4** S. 447 wholly in force at 6.4.2008; s. 447 not in force at Royal Assent see s. 1300; s. 447 in force at 6.4.2008 by S.I. 2007/3495, **art. 3(1)(d)** (with savings in arts. 7, 12 and subject to transitional adaptations in [Sch. 1 para. 9](#) (as amended (temp. from 27.6.2009) by [Companies Act 2006 \(Accounts, Reports and Audit\) Regulations 2009 \(S.I. 2009/1581\)](#), **reg. 3(4)(5)** (with application in accordance with [reg. 1\(3\)](#))) and with savings in Sch. 4 paras. 6-8)

448 Unlimited companies exempt from obligation to file accounts

- (1) The directors of an unlimited company are not required to deliver accounts and reports to the registrar in respect of a financial year if the following conditions are met.
- (2) The conditions are that at no time during the relevant accounting reference period—
 - (a) has the company been, to its knowledge, a subsidiary undertaking of an undertaking which was then limited, or
 - (b) have there been, to its knowledge, exercisable by or on behalf of two or more undertakings which were then limited, rights which if exercisable by one of them would have made the company a subsidiary undertaking of it, or
 - (c) has the company been a parent company of an undertaking which was then limited.

The references above to an undertaking being limited at a particular time are to an undertaking (under whatever law established) the liability of whose members is at that time limited.

- (3) The exemption conferred by this section does not apply if—
 - (a) the company is a banking or insurance company or the parent company of a banking or insurance group, or
 - ^{F50}(b) each of the members of the company is—
 - (i) a limited company,
 - (ii) another unlimited company each of whose members is a limited company, ^{F51} . . .
 - (iii) a Scottish partnership [^{F52}which is not a limited partnership,] each of whose members is a limited company [^{F53}, or
 - (iv) a Scottish partnership which is a limited partnership, each of whose general partners is a limited company.]]

^{F54}The references in paragraph (b) to a limited company, another unlimited company [^{F55}, a Scottish partnership which is not a limited partnership or a Scottish partnership which is a limited partnership] include a comparable undertaking incorporated in or formed under the law of a country or territory outside the United Kingdom.]

- (4) Where a company is exempt by virtue of this section from the obligation to deliver accounts—

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- (a) section 434(3) (requirements in connection with publication of statutory accounts: meaning of “statutory accounts”) has effect with the substitution for the words “as required to be delivered to the registrar under section 441” of the words “as prepared in accordance with this Part and approved by the board of directors”; and
- (b) section 435(1)(b) (requirements in connection with publication of non-statutory accounts: statement whether statutory accounts delivered) has effect with the substitution for the words from “whether statutory accounts” to “have been delivered to the registrar” of the words “that the company is exempt from the requirement to deliver statutory accounts”.

[^{F56}(5) In this section—

“ general partner ” means—

- (a) in relation to a Scottish partnership which is a limited partnership, a person who is a general partner within the meaning of the Limited Partnerships Act 1907 ^{F57}; and
- (b) in relation to an undertaking incorporated in or formed under the law of any country or territory outside the United Kingdom and which is comparable to a Scottish partnership which is a limited partnership, a person comparable to such a general partner;

“ limited partnership ” means a partnership registered under the Limited Partnerships Act 1907; and the “ relevant accounting reference period ”, in relation to a financial year, means the accounting reference period by reference to which that financial year was determined.]

Textual Amendments

- F50** S. 448(3)(b) substituted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 13(a)**
- F51** Word in s. 448(3)(b) 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(4)(a)** (with reg. 1(5)(6))
- F52** Words in s. 448(3)(b)(iii) 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(4)(b)** (with reg. 1(5)(6))
- F53** S. 448(3)(b)(iv) and word 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(4)(c)** (with reg. 1(5)(6))
- F54** Words in s. 448(3) inserted (6.4.2008) by [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 13(b)**
- F55** Words in s. 448(3) substituted (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(5)** (with reg. 1(5)(6))
- F56** S. 448(5) substituted (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(6)** (with reg. 1(5)(6))
- F57** 1907 c.24.

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as amended (with application

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- 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)**)
- C15** Ss. 441-448 applied (6.4.2008) by S.I. 2005/1788, reg. 29 (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C16** Ss. 418-469 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)

[^{F58}448A] Dormant subsidiaries exempt from obligation to file accounts

- (1) The directors of a company are not required to deliver a copy of the company's individual accounts to the registrar in respect of a financial year if—
- (a) the company is a subsidiary undertaking,
 - (b) it has been dormant throughout the whole of that year, and
 - (c) its parent undertaking is established under the law of [^{F59}any part of the United Kingdom].
- (2) Exemption is conditional upon compliance with all of the following conditions—
- (a) all members of the company must agree to the exemption in respect of the financial year in question,
 - (b) the parent undertaking must give a guarantee under section 448C in respect of that year,
 - (c) the company must be included in the consolidated accounts drawn up for that year or to an earlier date in that year by the parent undertaking in accordance with—
 - [^{F60}(i) if the undertaking is a company, the requirements of this Part of this Act, or, if the undertaking is not a company, the legal requirements which apply to the drawing up of consolidated accounts for that undertaking, or]
 - (ii) [^{F61}UK-adopted international accounting standards],
 - (d) the parent undertaking must disclose in the notes to the consolidated accounts that the directors of the company are exempt from the requirement to deliver a copy of the company's individual accounts to the registrar by virtue of this section, and
 - (e) the directors of the company must deliver to the registrar within the period for filing the company's accounts and reports for that year—
 - (i) a written notice of the agreement referred to in subsection (2)(a),
 - (ii) the statement referred to in section 448C(1),
 - (iii) a copy of the consolidated accounts referred to in subsection (2)(c),
 - (iv) a copy of the auditor's report on those accounts, and
 - (v) a copy of the consolidated annual report drawn up by the parent undertaking.

Textual Amendments

- F58** Ss. 448A-448C inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by [The Companies and Limited Liability Partnerships \(Accounts and Audit Exemptions and Change of Accounting Framework\) Regulations 2012 \(S.I. 2012/2301\)](#), regs. 1, **11**

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- F59** Words in s. 448A(1)(c) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 2 para. 13(a)** (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)
- F60** S. 448A(2)(c)(i) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 2 para. 13(b)** (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), 10, 11); 2020 c. 1, Sch. 5 para. 1(1)
- F61** Words in s. 448A(2)(c)(ii) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The International Accounting Standards and European Public Limited-Liability Company \(Amendment etc.\) \(EU Exit\) Regulations 2019 \(S.I. 2019/685\)](#), reg. 1(2)(3), **Sch. 1 para. 13** (with reg. 1(4)-(8), Sch. 1 para. 64) (as amended by S.I. 2020/335, regs. 1, 3, 4 and S.I. 2020/523, regs. 1(2), 22, 25(b)); 2020 c. 1, Sch. 5 para. 1(1)

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as 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)**)
- C17** Ss. 448A-448C applied (with modifications) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 19A** (as inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by S.I. 2012/2301, regs. 1, **20(7)**) (as amended (17.5.2016) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **15**) and as amended (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 17** (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), **10**, 11); 2020 c. 1, **Sch. 5 para. 1(1)**)

448B Companies excluded from the dormant subsidiaries exemption

- (b) a company that—
- (i) is an authorised insurance company, a banking company, an e-Money issuer, a MiFID investment firm or a UCITS management company, or
 - (ii) carries on insurance market activity, or
- (c) a special register body as defined in section 117(1) of the Trade Union and Labour Relations (Consolidation) Act 1992 (c 52) or an employers' association as defined in section 122 of that Act or Article 4 of the Industrial Relations (Northern Ireland) Order 1992 (S.I. 1992/807) (NI 5).

Textual Amendments

- F58** Ss. 448A-448C inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by [The Companies and Limited Liability Partnerships \(Accounts and Audit Exemptions and Change of Accounting Framework\) Regulations 2012 \(S.I. 2012/2301\)](#), regs. 1, **11**

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), regs. 3-5, **Sch. 1 para. 10** (with reg. 7, Sch. 2) (as 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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C17 Ss. 448A-448C applied (with modifications) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), [reg. 19A](#) (as inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by S.I. 2012/2301, [regs. 1, 20\(7\)](#)) (as amended (17.5.2016) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), [regs. 2\(1\), 15](#)) and as amended (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), [regs. 1\(2\)\(b\), 2, Sch. 3 para. 17](#) (with [reg. 7\(2\)](#)) (as amended by S.I. 2020/523, [regs. 1\(2\), 10, 11](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#))

448C Dormant subsidiaries filing exemption: parent undertaking declaration of guarantee

- (1) A guarantee is given by a parent undertaking under this section when the directors of the subsidiary company deliver to the registrar a statement by the parent undertaking that it guarantees the subsidiary company under this section.
- (2) The statement under subsection (1) must be authenticated by the parent undertaking and must specify—
 - (a) the name of the parent undertaking,
 - ^{F62}(b) the registered number (if any) of the parent undertaking,]
 - ^{F63}(c)
 - (d) the name and registered number of the subsidiary company in respect of which the guarantee is being given,
 - (e) the date of the statement, and
 - (f) the financial year to which the guarantee relates.
- (3) A guarantee given under this section has the effect that—
 - (a) the parent undertaking guarantees all outstanding liabilities to which the subsidiary company is subject at the end of the financial year to which the guarantee relates, until they are satisfied in full, and
 - (b) the guarantee is enforceable against the parent undertaking by any person to whom the subsidiary company is liable in respect of those liabilities.]

Textual Amendments

- F58** Ss. 448A-448C inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by [The Companies and Limited Liability Partnerships \(Accounts and Audit Exemptions and Change of Accounting Framework\) Regulations 2012 \(S.I. 2012/2301\)](#), [regs. 1, 11](#)
- F62** S. 448C(2)(b) substituted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by S.I. 2019/145, [regs. 1\(2\)\(b\)](#) (as amended by S.I. 2020/523, [regs. 1\(2\), 10](#)), 2, Sch. 2 para. 14(a) (as substituted by [The Statutory Auditors, Third Country Auditors and International Accounting Standards \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/1392\)](#), [regs. 1\(2\), 10\(b\)](#)) (with [reg. 7\(2\)](#)) (as amended by S.I. 2020/523, [regs. 1\(2\), 11](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#))
- F63** S. 448C(2)(c) omitted (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by virtue of [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), [regs. 1\(2\)\(b\), 2, Sch. 2 para. 14\(b\)](#) (with [reg. 7\(2\)](#)) (as amended by S.I. 2020/523, [regs. 1\(2\), 10, 11](#)); 2020 c. 1, [Sch. 5 para. 1\(1\)](#))

Modifications etc. (not altering text)

- C5** Ss. 441-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), [regs. 3-5, Sch. 1 para. 10](#) (with [reg. 7, Sch. 2](#)) (as amended (with application

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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)**)

C17 Ss. 448A-448C applied (with modifications) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 19A** (as inserted (1.10.2012 with application in accordance with reg. 2 of the amending S.I.) by S.I. 2012/2301, regs. 1, **20(7)**) (as amended (17.5.2016) by [The Limited Liability Partnerships, Partnerships and Groups \(Accounts and Audit\) Regulations 2016 \(S.I. 2016/575\)](#), regs. 2(1), **15**) and as amended (31.12.2020 with effect in relation to financial years beginning on or after IP completion day) by [The Accounts and Reports \(Amendment\) \(EU Exit\) Regulations 2019 \(S.I. 2019/145\)](#), regs. 1(2)(b), 2, **Sch. 3 para. 17** (with reg. 7(2)) (as amended by S.I. 2020/523, regs. 1(2), **10**, 11); 2020 c. 1, **Sch. 5 para. 1(1)**)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 156A-156C inserted by [2015 c. 26 s. 87\(4\)](#)
- s. 156B(5) omitted by [2023 c. 56 Sch. 2 para. 26](#)
- s. 156C(2) words substituted by [2023 c. 56 s. 41\(2\)\(a\)](#)
- s. 156C(2A) inserted by [2023 c. 56 s. 41\(2\)\(b\)](#)
- s. 156C(3) substituted for s. 156C(3)-(5) by [2023 c. 56 Sch. 2 para. 27](#)
- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1047(4)(i)(j) inserted by [2023 c. 56 s. 21\(2\)](#)
- s. 1087(da) substituted by [2023 c. 56 s. 52\(2\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- s. 1110E-110G applied by S.I. 2009/1804, reg. 60 (as amended) by [S.I. 2024/234 reg. 26](#)
- s. 11989A applied (with modifications) by S.I. 2009/1804, reg. 79A (as inserted) by [S.I. 2024/234 reg. 46](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))