



# Companies Act 2006

## 2006 CHAPTER 46

### PART 14

#### CONTROL OF POLITICAL DONATIONS AND EXPENDITURE

##### *Authorisation required for donations or expenditure*

#### **366 Authorisation required for donations or expenditure**

- (1) A company must not—
  - (a) make a political donation to a political party or other political organisation, or to an independent election candidate, or
  - (b) incur any political expenditure,unless the donation or expenditure is authorised in accordance with the following provisions.
- (2) The donation or expenditure must be authorised—
  - (a) in the case of a company that is not a subsidiary of another company, by a resolution of the members of the company;
  - (b) in the case of a company that is a subsidiary of another company by—
    - (i) a resolution of the members of the company, and
    - (ii) a resolution of the members of any relevant holding company.
- (3) No resolution is required on the part of a company that is a wholly-owned subsidiary of a UK-registered company.
- (4) For the purposes of subsection (2)(b)(ii) a “relevant holding company” means a company that, at the time the donation was made or the expenditure was incurred—
  - (a) was a holding company of the company by which the donation was made or the expenditure was incurred,
  - (b) was a UK-registered company, and
  - (c) was not a subsidiary of another UK-registered company.

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- (5) The resolution or resolutions required by this section—
- (a) must comply with section 367 (form of authorising resolution), and
  - (b) must be passed before the donation is made or the expenditure incurred.
- (6) Nothing in this section enables a company to be authorised to do anything that it could not lawfully do apart from this section.

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

- C1** Ss. 362-379 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), [regs. 3-5](#), [Sch. 1 para. 9](#) (with transitional provisions and savings in [regs. 7, 9](#), [Sch. 2](#))

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**Commencement Information**

- II** S. 366 wholly in force at 1.10.2008; s. 366 not in force at Royal Assent see s. 1300; s. 366 in force for certain purposes at 1.10.2007 (E.W.S.) and 1.11.2007 (N.I.) and in force otherwise at. 1.10.2008 by [S.I. 2007/2194](#), [arts. 2\(2\), 3\(1\), 5\(1\)\(g\)](#) (with saving in [art. 12](#) and with transitional provisions and savings in [Sch. 3](#))

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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))