



Corporate Insolvency and Governance Act 2020

2020 CHAPTER 12

Meetings and filings

38 Temporary extension of period for public company to file accounts

- (1) This section applies where (but for this section) the period allowed for the directors of a public company to comply with their obligation under section 441 of the Companies Act 2006 to deliver accounts and reports for a financial year to the registrar would end—
 - (a) after 25 March 2020, and
 - (b) before the relevant day.
- (2) The period allowed for the directors to comply with that obligation is to be taken to be (and always to have been) a period that ends with the relevant day.
- (3) The relevant day is whichever is the earlier of—
 - (a) 30 September 2020, and
 - (b) the last day of the period of 12 months immediately following the end of the relevant accounting reference period.
- (4) Expressions used in this section and section 442 of the Companies Act 2006 (period allowed for filing accounts) have the same meaning in this section as in that section.