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STATUTORY INSTRUMENTS

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**2008 No. 948**

**COMPANIES**

**The Companies Act 2006 (Consequential  
Amendments etc) Order 2008**

*Made - - - - 1st April 2008*

*Coming into force in accordance with article 2*

**THE COMPANIES ACT 2006 (CONSEQUENTIAL  
AMENDMENTS ETC) ORDER 2008**

1. Citation
  2. Coming into force
  3. Consequential amendments, repeals and revocations: 6th April 2008
  4. Consequential amendments, repeals and revocations: 1st October 2008
  5. Eligibility for appointment as statutory auditor: effect of appointing partnership
  6. Provisions referred to in amendments
  7. Savings for provisions relating to execution of documents
  8. (1) The repeal of provisions of Article 46A of the...
  9. Saving for accounting definitions
  10. Saving for earlier consequential amendments
  11. Saving for limited liability partnerships
  12. General saving
- Signature

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SCHEDULE 1 — AMENDMENTS COMING INTO FORCE ON 6TH APRIL 2008

PART 1 — AMENDMENTS ABOUT ELIGIBILITY FOR APPOINTMENT  
AS AUDITOR AND RELATED MATTERS

1. References to eligibility under section 25 of the Companies Act 1989 or Article 28 of the Companies (Northern Ireland) Order 1990
2. In the following provisions, for “company auditor under Article 28...
3. In the following provisions, for “company auditor under section 25...
4. Industrial and Provident Societies Act 1965 (c.12)
5. Friendly and Industrial and Provident Societies Act 1968 (c.55)
6. Industrial and Provident Societies Act (Northern Ireland) 1969 (c.24) (N.I.)
7. National Trust Act 1971 (c.vi)
8. Estate Agents Act 1979 (c.38)

9. Civic Government (Scotland) Act 1982 (c.45)
  10. Administration of Justice Act 1985 (c.61)
  11. Transport Act 1985 (c.67)
  12. Airports Act 1986 (c.31)
  13. Building Societies Act 1986 (c.53)
  14. In Schedule 11 to the Building Societies Act 1986 (auditors)—...
  15. Friendly Societies Act 1992 (c.40)
  16. (1) Schedule 14 to the Friendly Societies Act 1992 (auditors:...
  17. Charities Act 1993 (c.10)
  18. Leasehold Reform, Housing and Urban Development Act 1993 (c.28)
  19. Environment Act 1995 (c.25)
  20. Housing Act 1996 (c.52)
  21. Occupational Pension Schemes (Scheme Administration) Regulations 1996 (S.I. 1996/1715)
  22. Occupational Pension Schemes (Scheme Administration) Regulations (Northern Ireland) 1997 (S.R. (NI) 1997 No 94)
  23. Audit Commission Act 1998 (c.18)
  24. Greater London Authority Act 1999 (c.29)
  25. Terrorism Act 2000 (c.11)
  26. Political Parties, Elections and Referendums Act 2000 (c.41)
  27. Public Finance and Accountability (Scotland) Act 2000 (asp 1)
  28. Open-Ended Investment Companies Regulations 2001 (S.I. 2001/1228)
  29. Education (QCA Levy) Regulations 2002 (S.I. 2002/435)
  30. Communications Act 2003 (c.21)
  31. Companies (Audit, Investigations and Community Enterprise) Act 2004 (c.27)
  32. Open-Ended Investment Companies Regulations (Northern Ireland) 2004 (S.R. (NI) 2004 No 335)
  33. Registered Pension Schemes (Audited Accounts) (Specified Persons) Regulations 2005 (S.I. 2005/3456)
  34. Government of Wales Act 2006 (c.32)
  35. Charities Accounts (Scotland) Regulations 2006 (S.S.I. 2006/218)
  36. European Grouping of Territorial Co-operation Regulations 2007 (S.I. 2007/1949)
- PART 2 — OTHER AMENDMENTS
37. Stock Transfer Act 1963 (c.18)
  38. Stock Transfer Act (Northern Ireland) 1963 (c.24) (N.I.)
  39. Harbours Act 1964 (c.40)
  40. Transport Act (Northern Ireland) 1967 (c.37) (N.I.)
  41. Harbours Act (Northern Ireland) 1970 (c.1) (N.I.)
  42. Redemption of Standard Securities (Scotland) Act 1971 (c.45)
  43. Fish Industry Act (Northern Ireland) 1972 (c.4) (N.I.)
  44. Land Tenure Reform (Scotland) Act 1974 (c.38)
  45. Aircraft and Shipbuilding Industries Act 1977 (c.3)
  46. Crown Agents Act 1979 (c.43)
  47. Aircraft and Shipbuilding Industries (Northern Ireland) Order 1979 (S.I. 1979/294 (N.I. 1))
  48. British Aerospace Act 1980 (c.26)
  49. Industry Act 1980 (c.33)
  50. Civil Aviation Act 1980 (c.60)
  51. Transport Act 1981 (c.56)
  52. In section 11 of the Transport Act 1981 (payments to...

53. Judgments Enforcement (Northern Ireland) Order 1981 ([S.I. 1981/226 \(N.I. 6\)](#))
54. Companies Act [1985 \(c.6\)](#)
55. In section 11 of the Companies Act 1985 (public companies:...
56. In section 13(4) of the Companies Act 1985 (effect of...
57. In section 17(2)(a) of the Companies Act 1985 (conditions in...
58. In section 43(3) of the Companies Act 1985 (re-registration of...
59. In section 44(7)(a) of the Companies Act 1985 (consideration for...
60. In section 45(2) of the Companies Act 1985 (additional requirements...
61. (1) Section 46 of the Companies Act 1985 (meaning of...
62. In section 47(3) of the Companies Act 1985 (private company...
63. In section 103(7)(a) of the Companies Act 1985 (non-cash consideration...
64. In section 104(2) of the Companies Act 1985 (transfer to...
65. In section 126 of the Companies Act 1985 (variation of...
66. In section 131(7) of the Companies Act 1985 (merger relief:...
67. In section 143(3)(c) of the Companies Act 1985 (general rule...
68. In section 149(1) of the Companies Act 1985 (sanctions for...
69. In section 152(1) of the Companies Act 1985 (financial assistance...
70. In section 153 of the Companies Act 1985 (transactions not...
71. In section 162C of the Companies Act 1985 (treasury shares:...
72. In section 162F(2) of the Companies Act 1985 (treasury shares:...
73. In section 171 of the Companies Act 1985 (power of...
74. In section 172(1) of the Companies Act 1985 (availability of...
75. In section 181 of the Companies Act 1985 (definitions for...
76. (1) In section 232(2) of the Companies Act 1985 (disclosure...
77. In section 289 of the Companies Act 1985 (particulars of...
78. In section 290(1) of the Companies Act 1985 (particulars of...
79. In section 351 of the Companies Act 1985 (particulars in...
80. In section 364(1)(c) of the Companies Act 1985 (contents of...
81. In section 380(2) of the Companies Act 1985 (registration, etc...
82. After section 453C of the Companies Act 1985 insert— Offences...
83. In section 685 of the Companies Act 1985 (registration of...
84. In section 699 of the Companies Act 1985 (Channel Islands...
85. In section 701 of the Companies Act 1985 (oversea company's...
86. In section 702 of the Companies Act 1985 (delivery to...
87. In section 742 of the Companies Act 1985 (expressions used...
88. In Schedule 1 to the Companies Act 1985 (particulars of...
89. Omit Part 2 of Schedule 2 to the Companies Act...
90. (1) Part 2 of Schedule 6 to the Companies Act...
91. (1) In Part 4 of Schedule 9 to the Companies...
92. (1) In Schedule 15D to the Companies Act 1985 (exceptions...
93. In Part 2 of Schedule 21C to the Companies Act...
94. In Part 2 of Schedule 21D to the Companies Act...
95. Companies Consolidation (Consequential Provisions) Act [1985 \(c.9\)](#)
96. Oil and Pipelines Act [1985 \(c.62\)](#)
97. Airports Act [1986 \(c.31\)](#)
98. Gas Act [1986 \(c.44\)](#)
99. Insolvency Act [1986 \(c.45\)](#)
100. In Schedule B1 to the Insolvency Act 1986 (administration)—
101. (1) Part 2 of the Insolvency Act 1986 (administration) as...
102. In section 122 of the Insolvency Act 1986 (circumstances in...
103. In section 176A(4)(b) of the Insolvency Act 1986 (share of...
104. In Schedule 6 to the Insolvency Act 1986 (categories of...

105. After Part 17 of the Insolvency Act 1986 (miscellaneous and...
106. Company Directors Disqualification Act 1986 (c.46)
107. Building Societies Act 1986 (c.53)
108. (1) Section 119(1) of the Building Societies Act 1986 (interpretation)...
109. After that section insert— Meaning of “associated undertaking” (1) In this Act “associated undertaking”, in relation to a...
110. In Schedule 10A to the Building Societies Act 1986 (emoluments...
111. (1) Schedule 10B to the Building Societies Act 1986 (disclosures...
112. Companies (Northern Ireland) Order 1986 (S.I. 1986/1032 (N.I. 6))
113. In Article 21(2) of the Companies (Northern Ireland) Order 1986...
114. In Article 22 of the Companies (Northern Ireland) Order 1986...
115. In Article 24(4) of the Companies (Northern Ireland) Order 1986...
116. In Article 28(2)(a) of the Companies (Northern Ireland) Order 1986...
117. In Article 53(3) of the Companies (Northern Ireland) Order 1986...
118. In Article 54(7)(a) of the Companies (Northern Ireland) Order 1986...
119. In Article 55(2) of the Companies (Northern Ireland) Order 1986...
120. (1) Article 56 of the Companies (Northern Ireland) Order 1986...
121. In Article 57(3) of the Companies (Northern Ireland) Order 1986...
122. In Article 113(7)(a) of the Companies (Northern Ireland) Order 1986...
123. In Article 114(2) of the Companies (Northern Ireland) Order 1986...
124. In Article 136 of the Companies (Northern Ireland) Order 1986...
125. In Article 141(7) of the Companies (Northern Ireland) Order 1986...
126. In Article 153(3)(c) of the Companies (Northern Ireland) Order 1986...
127. In Article 159(1) of the Companies (Northern Ireland) Order 1986...
128. In Article 162(1) of the Companies (Northern Ireland) Order 1986...
129. In Article 163 of the Companies (Northern Ireland) Order 1986...
130. In Article 172C of the Companies (Northern Ireland) Order 1986...
131. In Article 172F(2) of the Companies (Northern Ireland) Order 1986...
132. In Article 181 of the Companies (Northern Ireland) Order 1986 (power...
133. In Article 182(1) of the Companies (Northern Ireland) Order 1986...
134. In Article 191 of the Companies (Northern Ireland) Order 1986...
135. (1) In Article 240(2) of the Companies (Northern Ireland) Order...
136. In Article 297 of the Companies (Northern Ireland) Order 1986...
137. In Article 298(1) of the Companies (Northern Ireland) Order 1986...
138. In Article 359 of the Companies (Northern Ireland) Order 1986...
139. In Article 372(1)(c) of the Companies (Northern Ireland) Order 1986...
140. In Article 388(2) of the Companies (Northern Ireland) Order 1986...
141. After Article 446C of the Companies (Northern Ireland) Order 1986,...
142. In Article 634 of the Companies (Northern Ireland) Order 1986...
143. In Article 650 of the Companies (Northern Ireland) Order 1986...
144. In Article 651 of the Companies (Northern Ireland) Order 1986...
145. In Schedule 1 of the Companies (Northern Ireland) Order 1986...
146. Omit Part 2 of Schedule 2 of the Companies (Northern...
147. (1) Part 2 of Schedule 6 of the Companies (Northern...
148. (1) In Part 4 of Schedule 9 of the Companies...
149. (1) In Schedule 15D of the Companies (Northern Ireland) Order...
150. In Part 2 of Schedule 20C of the Companies (Northern...
151. In Part 2 of Schedule 20D of the Companies (Northern...
152. Dartford-Thurrock Crossing Act 1988 (c.20)
153. British Steel Act 1988 (c.35)
154. Health and Medicines Act 1988 (c.49)
155. Water Act 1989 (c.15)
156. Electricity Act 1989 (c.29)

157. Companies Act 1989 (c.40)
158. In section 87 of the Companies Act 1989 (exceptions from...
159. (1) Section 135 of the Companies Act 1989 (orders imposing...
160. Local Government and Housing Act 1989 (c.42)
161. European Economic Interest Grouping Regulations 1989 (S.I. 1989/638)
162. In regulation 8(1) of the European Economic Interest Grouping Regulations...
163. For regulation 18 of the European Economic Interest Grouping Regulations...
164. (1) Schedule 4 to the European Economic Interest Grouping Regulations...
165. Insolvency (Northern Ireland) Order 1989 (S.I. 1989/2405 (N.I. 19))
166. In Schedule B1 to the Insolvency (Northern Ireland) Order 1989...
167. (1) Part 3 of the Insolvency (Northern Ireland) Order 1989...
168. In Article 102 of the Insolvency (Northern Ireland) Order 1989...
169. In Article 150A(4)(b) of the Insolvency (Northern Ireland) Order 1989...
170. In Schedule 4 to the Insolvency (Northern Ireland) Order 1989...
171. After Part 14 of the Insolvency (Northern Ireland) Order 1989...
172. European Economic Interest Grouping Regulations (Northern Ireland) 1989 (S.R. (NI) 1989 No 216)
173. For regulation 18 of the European Economic Interest Grouping Regulations...
174. (1) Schedule 4 to the European Economic Interest Grouping Regulations...
175. Broadcasting Act 1990 (c.42)
176. (1) Part 1 of Schedule 2 to the Broadcasting Act...
177. Companies (No. 2) (Northern Ireland) Order 1990 (S.I. 1990/1504 (N.I. 10))
178. Education (Student Loans) (Northern Ireland) Order 1990 (S.I. 1990/1506 (N.I. 11))
179. Ports Act 1991 (c.52)
180. Statutory Water Companies Act 1991 (c.58)
181. British Technology Group Act 1991 (c.66)
182. Water Consolidation (Consequential Provisions) Act 1991 (c.60)
183. Friendly Societies Act 1992 (c.40)
184. In section 78A(1) of the Friendly Societies Act 1992 (interpretation...
185. In Schedule 11 to the Friendly Societies Act 1992 (committee...
186. (1) Schedule 13E to the Friendly Societies Act 1992 (disclosures...
187. In Schedule 14 to the Friendly Societies Act 1992 (auditors:...
188. Trade Union and Labour Relations (Consolidation) Act 1992 (c.52)
189. Electricity (Northern Ireland) Order 1992 (S.I. 1992/231 (N.I. 1))
190. Industrial Relations (Northern Ireland) Order 1992 (S.I. 1992/807 (N.I. 5))
191. Housing (Northern Ireland) Order 1992 (S.I. 1992/1725 (N.I. 15))
192. Charities Act 1993 (c.10)
193. Railways Act 1993 (c.43)
194. Pension Schemes Act 1993 (c.48)
195. Pension Schemes (Northern Ireland) Act 1993 (c.49)
196. Coal Industry Act 1994 (c.21)
197. Airports (Northern Ireland) Order 1994 (S.I. 1994/426 (N.I. 1))
198. Ports (Northern Ireland) Order 1994 (S.I. 1994/2809 (N.I. 16))
199. Requirements of Writing (Scotland) Act 1995 (c.7)
200. Crown Agents Act 1995 (c.24)
201. Employment Rights Act 1996 (c.18)
202. Housing Act 1996 (c.52)
203. Broadcasting Act 1996 (c.55)

204. Employment Rights (Northern Ireland) Order 1996 (S.I. 1996/1919 (N.I. 16))
205. Bank of England Act 1998 (c.11)
206. Petroleum Act 1998 (c.17)
207. Government of Wales Act 1998 (c.38)
208. Commonwealth Development Corporation Act 1999 (c.20)
209. (1) Part 2 of Schedule 2 to the Commonwealth Development...
210. Greater London Authority Act 1999 (c.29)
211. Financial Services and Markets Act 2000 (c.8)
212. (1) In section 420(1) of the Financial Services and Markets...
213. In Schedule 1 to the Financial Services and Markets Act...
214. Government Resources and Accounts Act 2000 (c.20)
215. Postal Services Act 2000 (c.26)
216. In section 73 of the Postal Services Act 2000 (statutory...
217. In section 77 of the Postal Services Act 2000 (publicity...
218. Transport Act 2000 (c.38)
219. Housing (Scotland) Act 2001 (asp 10)
220. Open-Ended Investment Companies Regulations 2001 (S.I. 2001/1228)
221. In regulation 13(5) of the Open-Ended Investment Companies Regulations 2001...
222. In paragraph 11 of Schedule 5 to the Open-Ended Investment...
223. (1) Schedule 6 to the Open-Ended Investment Companies Regulations 2001...
224. Land Registration Act 2002 (c.9)
225. Enterprise Act 2002 (c.40)
226. Company Directors Disqualification (Northern Ireland) Order 2002 (S.I. 2002/3150 (N.I. 4))
227. Energy Act 2004 (c.20)
228. (1) Schedule 6 to the Energy Act 2004 (structure etc...
229. In Schedule 7 to the Energy Act 2004 (finances and...
230. In Schedule 20 to the Energy Act 2004 (conduct of...
231. Horserace Betting and Olympic Lottery Act 2004 (c.25)
232. Companies (Audit, Investigations and Community Enterprise) Act 2004 (c.27)
233. In section 16(2)(c) of the Companies (Audit, Investigations and Community...
234. (1) Part 2 of the Companies (Audit, Investigations and Community...
235. European Public Limited-Liability Company Regulations 2004 (S.I. 2004/2326)
236. Open-Ended Investment Companies Regulations (Northern Ireland) 2004 (S.R. (NI) 2004 No 335)
237. In regulation 13(5) of the Open-Ended Investment Companies Regulations (Northern...
238. In paragraph 11 of Schedule 5 to the Open-Ended Investment...
239. (1) Schedule 6 to the Open-Ended Investment Companies Regulations (Northern...
240. European Public Limited-Liability Company Regulations (Northern Ireland) 2004 (S.R. (NI) 2004 No 417)
241. Charities and Trustee Investment (Scotland) Act 2005 (asp 10)
242. Community Interest Company Regulations 2005 (S.I. 2005/1788)
243. Government of Wales Act 2006 (c.32)
244. Companies Act 2006 (c.46)
245. In section 460 of the Companies Act 2006 (restrictions on...

246. In section 461(4) of the Companies Act 2006 (permitted disclosure...
247. In section 519 of the Companies Act 2006 (statement by...
248. In section 521 of the Companies Act 2006 (copy of...
249. (1) Section 896 of the Companies Act 2006 (arrangements and...
250. (1) Section 899 of the Companies Act 2006 (arrangements and...
251. In section 938 of the Companies Act 2006 (mergers and...
252. Water and Sewerage Services (Northern Ireland) Order 2006 ([S.I. 2006/3336 \(N.I. 21\)](#))

SCHEDULE 2 — REPEALS AND REVOCATIONS COMING INTO FORCE ON  
6TH APRIL 2008

SCHEDULE 3 — AMENDMENTS COMING INTO FORCE ON 1ST OCTOBER  
2008

1. Companies Act [1985 \(c.6\)](#)
2. In section 705(4) of the Companies Act 1985 (companies' registered...
3. Companies (Northern Ireland) Order 1986 ([S.I. 1986/1032 \(N.I. 6\)](#))
4. In Article 654 of the Companies (Northern Ireland) Order 1986...
5. Charities (Northern Ireland) Order 1987 ([S.I. 1987/2048 \(N.I. 19\)](#))
6. Companies Act [1989 \(c.40\)](#)
7. Charities Act [1993 \(c.10\)](#)
8. (1) Section 69C of the Charities Act 1993 (CIOs: disclosure...
9. After that section insert— Civil consequences of failure to disclose...
10. (1) Section 69D of the Charities Act 1993 (CIOs: offences...
11. In section 73D of the Charities Act 1993 (power to...
12. In section 73E of the Charities Act 1993 (court's power...
13. Agriculture Act [1993 \(c.37\)](#)
14. Commonwealth Development Corporation Act [1999 \(c.20\)](#)
15. Postal Services Act [2000 \(c.26\)](#)
16. Transport Act [2000 \(c.38\)](#)

SCHEDULE 4 — REPEALS AND REVOCATIONS COMING INTO FORCE ON 1st  
OCTOBER 2008

Explanatory Note