



# Companies Act 1989

## 1989 CHAPTER 40

### PART I

#### COMPANY ACCOUNTS

##### *Provisions applying to companies generally*

## 2 Accounting records.

F1 .....

### Textual Amendments

F1 S. 2 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2007/3495, [art. 8](#), Sch. 2 Pt. 1 (with arts. 7, 12)

## 3 A company's financial year and accounting reference periods.

F2 .....

### Textual Amendments

F2 S. 3 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); S.I. 2007/3495, [art. 8](#), Sch. 2 Pt. 1 (with arts. 7, 12)

## 4 Individual company accounts.

F3 .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, Cross Heading: Provisions applying to companies generally. (See end of Document for details)*

**Textual Amendments**

**F3** S. 4 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**5 Group accounts.**

**F4** .....

**Textual Amendments**

**F4** S. 5 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**6 Additional disclosure required in notes to accounts.**

**F5** .....

**Textual Amendments**

**F5** S. 6 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**7 Approval and signing of accounts.**

**F6** .....

**Textual Amendments**

**F6** S. 7 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**8 Directors' report.**

**F7** .....

**Textual Amendments**

**F7** S. 8 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), **Sch. 16**; S.I. 2007/3495, **art. 8**, Sch. 2 Pt. 1 (with arts. 7, 12)

**9 Auditors' report.**

**F8** .....

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**Changes to legislation:** There are currently no known outstanding effects for the Companies Act 1989, Cross Heading: Provisions applying to companies generally. (See end of Document for details)

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**Textual Amendments**

**F8** S. 9 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**10 Publication of accounts and reports.**

**F9** .....

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**Textual Amendments**

**F9** S. 10 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**11 Laying and delivering of accounts and reports.**

**F10** .....

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**Textual Amendments**

**F10** S. 11 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**12 Remedies for failure to comply with accounting requirements.**

**F11** .....

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**Textual Amendments**

**F11** S. 12 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300(2), Sch. 16; S.I. 2007/3495, art. 8, Sch. 2 Pt. 1 (with arts. 7, 12)

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1989, Cross Heading:  
Provisions applying to companies generally.