

*This Order has been made partly in consequence of defects in S.I. 2007/2194 and 3495 and is being issued free of charge to all known recipients of those Orders.*

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## STATUTORY INSTRUMENTS

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# 2008 No. 674 (C. 26)

## COMPANIES

### The Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008

*Made - - - - 7th March 2008*  
*Laid before Parliament 11th March 2008*  
*Coming into force in accordance with article 2*

The Secretary of State makes the following Order in exercise of the powers conferred by sections 1292(1)(b), 1296(1) and (2) and 1300(2) of the Companies Act 2006<sup>(1)</sup>.

#### **Citation**

1. This Order may be cited as the Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008.

#### **Coming into force**

- 2.—(1) The provisions of this Order come into force as follows.
- (2) Article 3 and Schedule 1 come into force on 1st April 2008.
  - (3) Subject to paragraph (4), articles 4 and 5 and Schedules 2 and 3 come into force on 6th April 2008.
  - (4) Paragraph 1 of Schedule 3 comes into force on 1st October 2008.
  - (5) Article 6 comes into force—
    - (a) on 1st April 2008 so far as relating to provisions coming into force on that date;
    - (b) on 6th April 2008 so far as relating to provisions coming into force on that date;
    - (c) on 1st October 2008 so far as relating to provisions coming into force on that date.

#### **Provisions of the Companies Act 2006 coming into force on 1st April 2008**

3.—(1) The following provisions of the Companies Act 2006 come into force on 1st April 2008—

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(1) 2006 c.46.

- (a) section 1175 (removal of special provisions about accounts and audit of charitable companies: Great Britain), so far as it relates to Part 7 of the Companies Act 1985<sup>(2)</sup>;
  - (b) Part 1 of Schedule 9;
  - (c) section 1295 and Schedule 16 (repeals), so far as relating to the repeals specified in Schedule 1 to this Order.
- (2) The provisions brought into force by paragraph (1) have effect in relation to accounts for financial years beginning on or after 1st April 2008.
- (3) Nothing in this article affects the operation of the repealed enactments—
- (a) in relation to accounts for financial years beginning before 1st April 2008, or
  - (b) as applied by paragraph 16A of Schedule 1 to the Housing Act 1996<sup>(3)</sup> (registered social landlords).

### **Saving for small charitable companies in Northern Ireland**

- 4.—(1) The repeal of Articles 257A and 257B to 257E of the Companies (Northern Ireland) Order 1986<sup>(4)</sup> (exemptions from audit for certain categories of small companies) does not affect the continued operation of those Articles in relation to companies that are charities.
- (2) Schedule 2 to this Order makes provision consequential on the saving in paragraph (1).
- (3) The provisions of this article and Schedule 2 have effect in relation to accounts for financial years beginning on or after 6th April 2008.

### **Amendments of earlier Orders**

5. Schedule 3 contains amendments of earlier commencement Orders.

### **Savings**

- 6.—(1) Nothing in this Order affects any provision of the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 as applied by the Limited Liability Partnerships Regulations 2001<sup>(5)</sup> or the Limited Liability Partnerships Regulations (Northern Ireland) 2004<sup>(6)</sup> to limited liability partnerships.
- (2) The amendments and repeals made by this Order do not affect the operation of section 1297 of the Companies Act 2006 (continuity of the law).

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(2) 1985 c.6.

(3) 1996 c.52; paragraph 16A was inserted by paragraph 11 of Schedule 11 to the Housing Act 2004 (c.34).

(4) S.I. 1986/1032 (N.I. 6); Articles 257A and 257B to 257E were inserted by S.R. (N.I.) 1995 No. 128; the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (S.I. 2007/3495 (C. 150)) provides for their repeal (by section 1295 of and Schedule 16 to the Companies Act 2006) to come into force on 6th April 2008 and to have effect in relation to accounts for financial years beginning on or after that date (see article 8 of, Schedule 2 and paragraph 6 of Schedule 4 to, that Order).

(5) S.I. 2001/1090.

(6) S.R. (N.I.) 2004 No. 307.

7th March 2008

*Gareth Thomas*  
Parliamentary Under Secretary of State for Trade  
and Consumer Affairs,  
Department for Business, Enterprise and  
Regulatory Reform

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## SCHEDULE 1

Article 3(1)(c)

<i>Short title and chapter</i>	<i>Extent of repeal brought into force</i>
Companies Act 1985 (c.6)	<p>In section 240—</p> <p>(a) in subsection (1), the words from “or, as the case may be,” to “section 249A(2)”;</p> <p>(b) in subsection (3)(c), the words from “and, if no such report” to “any financial year”;</p> <p>(c) subsection (3)(e) and the word “; and” preceding it;</p> <p>(d) in the closing words of subsection (3), the words from “or any report” to “section 249A(2)”.</p> <p>In section 245(4)(b), the words “or reporting accountant”.</p> <p>In section 249A—</p> <p>(a) subsections (2), (3A) and (4);</p> <p>(b) in subsection (6A), the words “or (2)”;</p> <p>(c) in subsection (7), the definition of “gross income” and the word “; and” preceding it.</p> <p>In section 249B—</p> <p>(a) in the opening words of subsection (1), the words “or (2)”;</p> <p>(b) in subsection (1C)(b), the words from “where the company referred to” to “is not a charity”;</p> <p>(c) in subsection (3), the words “or (2)”;</p> <p>(d) in subsection (4), in the opening words and in paragraph (a), the words “or (2)”.</p> <p>Sections 249C and 249D.</p> <p>Section 249E(2).</p> <p>In section 262A, the entry for “reporting accountant”.</p>

## SCHEDULE 2

Article 4(2) and (3)

SAVING FOR SMALL CHARITABLE COMPANIES IN  
NORTHERN IRELAND: CONSEQUENTIAL PROVISION

1.—(1) Articles 257A and 257B to 257E of the Companies (Northern Ireland) Order 1986 as they apply by virtue of article 4(1) of this Order have effect with the following adaptations.

(2) Expressions used in those Articles, as so applied, have the same meaning as in the Companies Acts (as defined in section 2(1) of the Companies Act 2006).

### **Article 257A (exemptions from audit)**

- 2.—(1) Article 257A of the Companies (Northern Ireland) Order 1986 is adapted as follows.
- (2) In paragraph (1) after “a company which” insert “is a charity and which”.
  - (3) In paragraphs (1) and (2) for “this Part” substitute “Part 16 of the Companies Act 2006”.
  - (4) In paragraphs (3)(a) and (4)(a) for “Article 254” substitute “section 477 of the Companies Act 2006”.
  - (5) For paragraph (3)(b) substitute—
    - “(b) its gross income is not more than £90,000, and”.
  - (6) Omit paragraphs (3A) and (6A).
  - (7) In paragraph (7), in the definition of “balance sheet total” for “has the meaning given by Article 255(5)” substitute “has the same meaning as in section 477 of the Companies Act 2006”.

### **Article 257B (cases where exemptions not available)**

- 3.—(1) Article 257B of the Companies (Northern Ireland) Order 1986 is adapted as follows.
- (2) In paragraph (1A) omit “(within the meaning of Article 257AA)”.
  - (3) In paragraph (1C)(a), (b) and (c) for “Article 257” substitute “section 479 of the Companies Act 2006”.
  - (4) In paragraph (1C)(a) for “Article 256(2)” substitute “section 384(2) and (3) of the Companies Act 2006”.
  - (5) In paragraph (1C)(b) omit—
    - (a) the words “, where the company referred to in paragraph (1B) is a charity,”, and
    - (b) the words from “or, where” to “million gross”.
  - (6) In paragraph (3) omit “or by paragraph (1) of Article 257AA”.
  - (7) In paragraph (4)—
    - (a) in the opening words, omit “or by paragraph (1) of Article 257AA”;
    - (b) in sub-paragraph (a), omit “or paragraph (1) of Article 257AA”;
    - (c) in sub-paragraph (c)(i), for “Article 229” substitute “section 386 of the Companies Act 2006”;
    - (d) in sub-paragraph (c)(ii)—
      - (i) for “Article 234” substitute “section 396 of the Companies Act 2006”, and
      - (ii) for “this Order” substitute “Part 15 of that Act”.
  - (8) In paragraph (5), for “Article 241” substitute “section 414 of the Companies Act 2006”.

### **Article 257C (the report required for the purposes of Article 257A(2))**

- 4.—(1) Article 257C of the Companies (Northern Ireland) Order 1986 is adapted as follows.
- (2) In paragraph (2)—
    - (a) in sub-paragraph (a), for “Article 229” substitute “section 386 of the Companies Act 2006”, and
    - (b) in sub-paragraph (b), omit “of this Order”.
  - (3) In paragraph (3), for “Article 229” substitute “section 386 of the Companies Act 2006”.
  - (4) For paragraph (6) substitute—

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- “(6) The provisions referred to in paragraph (2)(b) are—
- (a) section 396(3) of the Companies Act 2006 and regulation 3(1) of, and Schedule 1 to, the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008(7) (form and content of balance sheet and profit and loss account and additional information to be provided in notes to accounts);
  - (b) section 409 of the Companies Act 2006, and regulation 4 of, and paragraphs 5 to 8 and 11(1), (3) and (4) of Schedule 2 to, those Regulations (notes to accounts: information about related undertakings);
  - (c) section 412 of that Act, and regulation 5 of, and Schedule 3 to, those Regulations (notes to accounts: information about directors’ remuneration).”.

#### **Article 257D (the reporting accountant)**

- 5.—(1) Article 257D of the Companies (Northern Ireland) Order 1986 is adapted as follows.
- (2) In paragraph (1)(b)—
- (a) in paragraph (i), for “auditor under Chapter V of Part XII” substitute “statutory auditor under Part 42 of the Companies Act 2006”, and
  - (b) in paragraph (ii), for “appointment as auditor under that Chapter” substitute “such appointment”.
- (3) In paragraph (2), for “Part III of the Companies (Northern Ireland) Order 1990” substitute “Part 42 of the Companies Act 2006”.
- (4) In paragraph (3), for “Article 29 of the Companies (Northern Ireland) Order 1990” substitute “section 1216 of the Companies Act 2006”.
- (5) For paragraph (5) substitute—
- “(5) A person may not be appointed by a company as a reporting accountant if he would be prohibited from acting as auditor of that company by virtue of section 1214 of the Companies Act 2006 (independence requirement).”.

#### **Article 257E (effect of exemptions)**

- 6.—(1) Article 257E of the Companies (Northern Ireland) Order 1986 is adapted as follows.
- (2) Omit paragraphs (1) and (1A).
- (3) For paragraph (2) substitute—
- “(2) Where the directors of a company have taken advantage of the exemption conferred by Article 257A(2), the provisions of the Companies Act 2006 listed in paragraph (3) apply to the reporting accountant and a reporting accountant’s report as they apply to an auditor of the company and an auditor’s report on the company’s accounts, subject to any necessary modifications.
- (3) The provisions are—
- (a) sections 423 to 425 (duty to circulate copies of annual accounts);
  - (b) sections 431 and 432 (right of member or debenture holder to demand copies of accounts);
  - (c) sections 434 to 436 (requirements in connection with publication of accounts);
  - (d) sections 441 to 444A (duty to file accounts with registrar of companies);

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(7) [S.I. 2008/409](#).

- (e) section 454(4)(b) and regulations made under that provision (functions of auditor in relation to revised accounts);
  - (g) sections 499 to 501 (auditor's right to information);
  - (h) sections 505 and 506 (name of auditor to be stated in published copies of report).
- (4) In sections 505 and 506 as they apply by virtue of paragraph (3) in a case where the reporting accountant is a firm, any reference to the senior statutory auditor shall be read as a reference to the person who signed the report on behalf of the firm.”.

### SCHEDULE 3

Article 5

#### AMENDMENTS OF EARLIER COMMENCEMENT ORDERS

##### **Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (S.I. 2007/2194 (C. 84))**

1.—(1) As from 1st October 2008—

- (a) the transitional adaptations of sections 205 and 234 of the Companies Act 2006 by paragraphs 11 and 12 of Schedule 1 to the Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 cease to have effect, and
  - (b) those sections have effect instead with the following adaptation.
- (2) In section 205(5) and section 234(6), for the words from “section 661(3)” to “innocent nominee” substitute “section 144(3) or (4) of the Companies Act 1985 or Article 154(3) or (4) of the Companies (Northern Ireland) Order 1986 (acquisition of shares by innocent nominee)”.

2.—(1) Schedule 3 to the Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (transitional provisions and savings) is amended as follows.

(2) After paragraph 26 (notice of meetings) insert—

“**26A.**—(1) The following provisions have effect for the purposes of section 307(6)(a) of the Companies Act 2006 (private company: requisite percentage for calling general meeting at short notice).

(2) If immediately before 1st October 2007 there was in force in relation to a company a resolution under section 369(4) of the 1985 Act or Article 377(4) of the 1986 Order—

- (a) specifying 90%, or
- (b) under which the company in general meeting had determined that the percentage should be 90%,

any provision of the company's articles specifying a higher percentage shall be disregarded.

(3) If immediately before 1st October 2007 there was in force in relation to a company a resolution under section 369(4) of the 1985 Act or Article 377(4) of the 1986 Order—

- (a) specifying a percentage greater than 90% but less than 95%, or
- (b) under which the company in general meeting had determined a percentage greater than 90% but less than 95%,

any provision of the company's articles specifying a different percentage shall be disregarded.

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(4) Sub-paragraph (2) or (3) does not apply in relation to provisions of the company's articles adopted on or after 1st October 2007.”

(3) In paragraph 48 (company investigations), for “1035 to 1039” substitute “1035 to 1037 and 1038(1)”.

**Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (S.I. 2007/3495 (C. 150))**

**3.** In article 9(4) of the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007, insert “the” before “1985”.

**4.** The revocation by article 10(1)(b) of the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 of paragraph 15(2) of Schedule 1 to the Companies Act 2006 (Commencement No. 3, Consequential Amendments, Transitional Provisions and Savings) Order 2007 (transitional adaptation: period within which public company must hold AGM) does not have effect in relation to a company until—

- (a) the directors of the company have complied with section 241 of the Companies Act 1985<sup>(8)</sup> or Article 249 of the Companies (Northern Ireland) Order 1986<sup>(9)</sup> in respect of the last financial year of the company beginning before 6th April 2008, or
- (b) the first financial year of the company beginning on or after that date comes to an end.

**5.** In Schedule 1 to the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (transitional adaptations), omit paragraphs 1 and 2 (so that those paragraphs do not come into force on 6th April 2008).

**6.—(1)** Schedule 4 to the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (transitional provisions and savings) is amended as follows.

(2) In paragraph 2(2) (retention of particulars removed from register of members), for “2008” substitute “2018”.

(3) In paragraph 35(2)(c)(ii), insert “section” before “233”.

(4) In paragraph 38(3) (statutory auditors: saving for approval of overseas qualifications), after “1989 or” insert “by the Department of Enterprise, Trade and Investment in force under”.

(5) For paragraph 43 (expenses of winding up) substitute—

**“43.—(1)** The amendment made to the Insolvency Act 1986<sup>(10)</sup> by section 1282(1) of the Companies Act 2006 (expenses of winding up) applies—

- (a) to a creditors' voluntary winding up—
  - (i) for which the resolution is passed, or
  - (ii) where commenced as a members' voluntary winding up, for which the conversion to a creditors' voluntary winding up under section 96 of the Insolvency Act 1986 takes effect, or
  - (iii) in respect of which a notice is registered under paragraph 83 of Schedule B1 to the Insolvency Act 1986,on or after 6th April 2008;
- (b) to a members' voluntary winding up for which the resolution is passed on or after 6th April 2008;

<sup>(8)</sup> Section 241 was substituted by section 11 of the Companies Act 1989 (c.40).

<sup>(9)</sup> Article 249 was substituted by Article 13 of the Companies (Northern Ireland) Order 1990 (S.I. 1990/595 (N.I. 5)).

<sup>(10)</sup> 1986 c.45.



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(c) to the winding up of a company by the court where the winding-up order is made on or after 6th April 2008, except where the order is made following a resolution for voluntary winding up passed by the company before 6th April 2008.

(2) The amendment made to the Insolvency (Northern Ireland) Order 1989<sup>(11)</sup> by section 1282(2) of the Companies Act 2006 (expenses of winding up) applies—

(a) to a creditors' voluntary winding up—

(i) in respect of which the resolution is passed, or

(ii) where it commenced as a members' voluntary winding up, for which the conversion to a creditors' voluntary winding up under Article 82 of the Order takes effect, or

(iii) in respect of which a notice is registered under paragraph 84 of Schedule B1 to the Order,

on or after 6th April 2008;

(b) to a members' voluntary winding up for which the resolution is passed on or after 6th April 2008;

(c) to the winding up of a company by the court where the winding-up order is made on or after 6th April 2008, except where the order is made following a resolution for voluntary winding up passed by the company before 6th April 2008.”

(6) The amendments in this paragraph come into force at the same time as the provision amended.

7. In Schedule 5 to the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 (amendments of earlier commencement orders), in paragraph 2(2) for “2006” substitute “1985”.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This is the sixth Commencement Order made under the Companies Act 2006 (c.46). Part 47 and certain provisions in Parts 43, 44 and 46 of the Act came into force on the passing of the Act.

Article 3 brings into force for Great Britain (i.e., for England and Wales and for Scotland) the removal of special provisions about accounts and audit of small charitable companies for financial years beginning on or after 1st April 2008. Schedule 1 brings associated repeals into force.

Article 4 and Schedule 2 keep alive the special provisions about accounts and audit of small charitable companies in Northern Ireland.

Article 5 introduces Schedule 3, which contains amendments of earlier commencement Orders. In particular—

paragraph 2(2) of the Schedule provides a saving for pre-October 2007 elective resolutions altering the majority required for the calling of company general meetings at shorter notice than provided for in the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 and companies' articles;

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<sup>(11)</sup> S.I. 1989/2405 (N.I. 19).

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paragraph 4 ensures that the AGM of a public company which has yet to lay its last accounts under the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 must be held within the seven months after the end of the financial year provided for in the 1985 Act and the 1986 Order, not the six months provided for in the 2006 Act;

paragraph 6(2) corrects an error in the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007: the retention of details of former company members included in the register of members immediately before 6th April 2008 and removed from it under section 121 of the 2006 Act must be until 6th April 2018 (or 20 years after the former member had ceased to be a member, if earlier), not 6th April 2008 as set out in that Order;

paragraph 6(5) substitutes a revised transitional provision relating to the commencement of section 1282 of the 2006 Act (expenses of winding up) on 6th April 2008 (England and Wales, and Northern Ireland, only).

Article 6(1) keeps the old law alive for limited liability partnerships.

Article 6(2) ensures that the operation of the continuity of law provision in section 1297 of the Act is not affected by the earlier provisions of this Order.

#### **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

*(This note is not part of the Order)*

The provisions of the Companies Act 2006 in respect of which an entry is made in the table below have been brought into force on the date specified alongside their entry in the second column, by the statutory instrument specified in the third column.

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 2	6th April 2007	<a href="#">S.I. 2007/1093</a> , C. 49
Sections 29 and 30	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 44	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 69 to 74	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 82 to 85	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 116 to 119	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 121	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 128	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 145 to 154	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 155 to 159	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 160 and 161	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 168 to 174	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 175 to 177	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 178 to 181	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 182 to 187	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 188 to 239	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84

<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Sections 248 to 269	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 270 to 274	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 280	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 281 to 307	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 308 and 309	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Sections 310 to 326	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 327(1), (2)(a) and (b) and (3)	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 328 and 329	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 330(1) to (5), (6)(a) and (b) and (7)	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 331 and 332	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 333	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Sections 334 to 361	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 362 to 379 (in respect of England, Wales and Scotland), with exceptions	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 362 to 379 (in respect of Northern Ireland), with exceptions	1st November 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 362 to 367 and 378 so far as not already in force	1st October 2008	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 380 to 416	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 417	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 418 to 462	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 463	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 464 to 484	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 485 to 488	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 489 to 539	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 544	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 738 to 790	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 791 to 810	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 811(1) to (3)	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 811(4)	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 812	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 813	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 814	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 815 to 828	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Sections 829 to 853	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 895 to 941	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 942 to 992 and Schedule 2	6th April 2007	<a href="#">S.I. 2007/1093</a> , C. 49
Sections 993 to 999	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 1035 to 1039	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 1043	6th April 2007	<a href="#">S.I. 2007/1093</a> , C. 49
Section 1063 (in respect of England, Wales and Scotland)	6th April 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 1068 (except subsection (5)) for limited purposes	15th December 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 1068(5)	1st January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Sections 1077 to 1080	1st January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Sections 1085 to 1092	1st January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Sections 1102 to 1107	1st January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 1111	1st January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 1117 for the purpose of enabling the exercise of powers to make rules	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 1121 to 1123 as they apply to offences under Part 14 or 15 of the Companies Act 1985 (c.46)	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 1124 and Schedule 3	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 1125 to 1133 as they apply to offences under Part 14 or 15 of the Companies Act 1985 (c.46)	1st October 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Section 1126	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 1137(1), (4), (5)(b) and (6)	30th September 2007	<a href="#">S.I. 2007/2607</a> , C. 101
Sections 1143 to 1148 and Schedules 4 and 5	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132
Section 1157	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 1159 and 1160 and Schedule 6 so far as necessary for the purposes of sections 1209 to 1241 and 1245 to 1264 and Schedules 10, 11, 13 and 14	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 1161 and 1162 and Schedule 7	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Sections 1164 and 1165	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 1167	30th September 2007	<a href="#">S.I. 2007/2607</a> , C. 101
Section 1169	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Section 1170	6th April 2007	S.I. 2007/1093, C. 49
Section 1172	6th April 2008	S.I. 2007/3495, C. 150
Section 1173 (partially)	6th April 2008	S.I. 2007/3495, C. 150
Sections 1176 to 1179	6th April 2007	S.I. 2006/3428, C. 132
Sections 1209 to 1241 and Schedules 10 and 11	6th April 2008	S.I. 2007/3495, C. 150
Sections 1242 to 1244 and Schedule 12	29th June 2008	S.I. 2007/3495, C. 150
Sections 1245 to 1264 and Schedules 13 and 14	6th April 2008	S.I. 2007/3495, C. 150
Sections 1277 to 1280	1st October 2008	S.I. 2007/3495, C. 150
Section 1281	6th April 2007	S.I. 2006/3428, C. 132
Section 1282	6th April 2008	S.I. 2007/3495, C. 150
Section 1284 so far as it relates to Part 2 of the Companies (Audit, Investigations and Community Enterprise) Act 2004	6th April 2007	S.I. 2007/1093, C. 49
Section 1284(2) (partially)	1st October 2008	S.I. 2007/3495, C. 150
Section 1295 and Schedule 16 (partially)	1st and 20th January, 6th April and 1st October 2007;	S.I. 2006/3428, C. 132 S.I. 2007/1093, C. 49
	6th April and 1st October 2008	S.I. 2007/2194, C. 84 S.I. 2007/3495, C. 150
Sections 2, 1068(1) to (4), (6) and (7), 1114, 1117, 1120, 1168, 1173 and 1284 so far as necessary for the purposes of the provisions brought into force on 1st January 2007	1st January 2007	S.I. 2006/3428, C. 132
Sections 2, 1121 and 1122, 1125 to 1131, 1133, 1168, 1173 and 1284 so far as necessary for the purposes of the provisions brought into force on 20th January 2007	20th January 2007	S.I. 2006/3428, C. 132
Sections 546, 558, 1060 and 1061, 1121 to 1123, 1125 to 1135, 1138 to 1140, 1168, 1173 and 1284 so far as necessary for the purposes of the provisions brought into force on 6th April 2007	6th April 2007	S.I. 2006/3428, C. 132 S.I. 2007/1093, C. 49
Sections 17, 385, 540(1) and (4), 545, 546, 548, 629, 1121, 1122, 1125, 1127 to 1133, 1158, 1168, 1173 and 1284 so far as necessary for the purposes of the provisions brought into force on 1st October 2007	1st October 2007	S.I. 2007/2194, C. 84

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<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Sections 546, 1158, 1173 and 1284 so far as necessary for the purposes of the provisions brought into force on 1st November 2007	1st November 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 1168 and 1284 so far as necessary for the purposes of the provisions brought into force on 15th December 2007	15th December 2007	<a href="#">S.I. 2007/2194</a> , C. 84
Sections 17, 540(1) and (4), 545, 546, 548, 629, 1121 to 1123, 1125, 1127 to 1133, 1139, 1140, 1168 and 1173 (partially) so far as necessary for the purposes of the provisions brought into force on 6th April 2008	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 1284 so far as necessary for the purposes of the provisions brought into force on 6th April 2008 except sections 1209 to 1241 and 1245 to 1264 and Schedules 10, 11, 13 and 14	6th April 2008	<a href="#">S.I. 2007/3495</a> , C. 150
Section 1284 so far as necessary for the purposes of the provisions brought into force on 1st October 2008	1st October 2008	<a href="#">S.I. 2007/2194</a> , C. 84 <a href="#">S.I. 2007/3495</a> , C. 150
Sections 1121 to 1123, 1125, 1127 to 1133, 1168 and 1173 (partially) so far as necessary for the purposes of the provisions brought into force on 1st October 2008 except sections 1277 to 1280	1st October 2008	<a href="#">S.I. 2007/3495</a> , C. 150
The provisions of the Companies Act 2006, so far as not brought into force by section 1300(1) of that Act, or by articles 2 and 3(1) and (2) of the Companies Act 2006 (Commencement No. 1, Transitional Provisions and Savings) Order 2006 ( <a href="#">S.I. 2006/3428 (C. 132)</a> ), for the purpose of enabling the exercise of powers to make orders or regulations by statutory instrument	20th January 2007	<a href="#">S.I. 2006/3428</a> , C. 132