Companies Act 2006

CHAPTER 46

COMPANIES ACT 2006

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Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 03 October 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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6 The Commissioners for Her Majesty's Revenue and Customs.
7 The Lord Advocate.
8 The Director of Public Prosecutions.
9 The Director of Public Prosecutions for Northern Ireland.
10 A constable.
11 A procurator fiscal.
12 The Scottish Ministers.

(B) JERSEY

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2 The Minister for Treasury and Resources.
3 The Jersey Financial Services Commission.
4 The Comptroller of Income Tax.
5 The Agent of the Impôts.
6 Her Majesty's Attorney General for Jersey.
7 The Viscount.
8 A police officer (within the meaning of the Interpretation (Jersey)... 

(C) GUERNSEY

1 The Commerce and Employment Department.
2 The Treasury and Resources Department.
3 The Guernsey Financial Services Commission.
4 The Director of Income Tax.
5 The Chief Officer of Customs and Excise.
6 Her Majesty's Procureur.
7 A police officer (within the meaning of the Companies (Guernsey)... 

(D) ISLE OF MAN

1 (1) The members and officers of each of the Departments...
2 The Treasury of the Isle of Man.
3 The Financial Supervision Commission of the Isle of Man.
4 Her Majesty's Attorney General of the Isle of Man.
5 A constable (within the meaning of the Interpretation Act 1976...
(A) UNITED KINGDOM

1 A disclosure for the purpose of enabling or assisting a...
2 A disclosure for the purpose of enabling or assisting an...
3 A disclosure for the purpose of enabling or assisting a...
4 A disclosure for the purpose of enabling or assisting a...
5 A disclosure for the purpose of enabling or assisting a...
6 A disclosure for the purpose of enabling or assisting a...
7 A disclosure for the purpose of enabling or assisting the...
8 A disclosure for the purpose of enabling or assisting a...
9 A disclosure for the purpose of enabling or assisting a...
10 A disclosure for the purpose of enabling or assisting a...
11 A disclosure for the purpose of enabling or assisting the...
12 A disclosure for the purpose of enabling or assisting a...
13 A disclosure for the purpose of enabling or assisting the...
14 A disclosure for the purpose of enabling or assisting the...
15 A disclosure for the purpose of enabling or assisting the...
16 A disclosure for the purpose of enabling or assisting a...
17 A disclosure for the purpose of enabling or assisting an...
18 ................
19 A disclosure for the purpose of enabling or assisting a...
20 A disclosure for the purpose of enabling or assisting the...
21 A disclosure for the purpose of enabling or assisting the...
22 A disclosure for the purpose of enabling or assisting the...
23 A disclosure for the purpose of enabling or assisting the...
24 A disclosure for the purpose of enabling or assisting organs...
25 A disclosure for the purpose of enabling or assisting the...
26 ................
27 A disclosure with a view to the institution of, or...
28 A disclosure for the purpose of enabling or assisting an...
29 A disclosure for the purpose of enabling or assisting the...
30 A disclosure for the purpose of enabling or assisting the...
31 A disclosure for the purpose of enabling or assisting the...
32 A disclosure by the Gambling Commission to the Comptroller and...
33 A disclosure for the purposes of enabling or assisting a...
34 A disclosure for the purpose of enabling or assisting an...
35 A disclosure for the purpose of enabling or assisting an...
36A A disclosure for the purpose of enabling or assisting the...
36 A disclosure for the purpose of enabling or assisting a...
37 A disclosure for the purpose of enabling or assisting the...
38 A disclosure for the purpose of enabling or assisting the...
39 A disclosure for the purpose of enabling or assisting a...
40 (1) A disclosure for the purpose of enabling or assisting...
41 A disclosure for the purpose of enabling or assisting a...
42 A disclosure for the purpose of enabling or assisting a...
43 A disclosure with a view to the institution of, or...
44 A disclosure for the purpose of enabling or assisting a...
45 A disclosure for the purpose of enabling or assisting a...
46 A disclosure for the purpose of enabling or assisting the...
47 A disclosure for the purpose of enabling or assisting a...
48 A disclosure with a view to the institution of, or...
49 A disclosure with a view to the institution of, or...
A disclosure for the purposes of proceedings before a tribunal...
A disclosure for the purpose of enabling or assisting a...
(1) A disclosure with a view to the institution of,...
(1) A disclosure with a view to the institution of,...

(B) JERSEY

A disclosure for the purpose of enabling or assisting an...
A disclosure for the purpose of enabling or assisting a...
A disclosure for the purpose of enabling or assisting an...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting Her...
A disclosure for the purpose of enabling or assisting Her...
A disclosure for the purpose of enabling or assisting the...
A disclosure with a view to the institution of, or...
(1) A disclosure with a view to the institution of,...
(1) A disclosure with a view to the institution of,...

(C) GUERNSEY

A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting a...
A disclosure for the purpose of enabling or assisting Her...
A disclosure for the purpose of enabling or assisting Her...
A disclosure for the purpose of enabling or assisting any...
A disclosure with a view to the institution of, or...
(1) A disclosure with a view to the institution of,...
(1) A disclosure with a view to the institution of,...

(D) ISLE OF MAN

A disclosure for the purpose of enabling or assisting an...
A disclosure for the purpose of enabling or assisting a...
A disclosure for the purpose of enabling or assisting an...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting an...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting the...
A disclosure with a view to the institution of, or...
A disclosure for the purpose of enabling or assisting—
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting Her...
A disclosure for the purpose of enabling or assisting the...
A disclosure for the purpose of enabling or assisting an...
(1) A disclosure with a view to the institution of,...
17  (1) A disclosure with a view to the institution of,...

(E) GENERAL

1  A disclosure for the purpose of enabling or assisting—
2  (1) A disclosure for the purpose of enabling or assisting...
3  A disclosure with a view to the institution of, or...
4  A disclosure for the purpose of the provision of a...
5  A disclosure in pursuance of any EU obligation.

PART 3 — OVERSEAS REGULATORY BODIES

1  (1) A disclosure is made in accordance with this Part...
2  In determining whether to disclose information to a person or...

SCHEDULE 3 — Amendments of remaining provisions of the Companies Act 1985 relating to offences

Failure to give information about interests in shares etc

1  (1) In subsection (3) of section 444 of the Companies...

Obstruction of rights conferred by a warrant or failure to comply with requirement under section 448

2  (1) In section 448(7) of the Companies Act 1985 (obstruction...

Wrongful disclosure of information to which section 449 applies

3  (1) Section 449 of the Companies Act 1985 (wrongful disclosure...

Destruction, mutilation etc of company documents

4  (1) For subsection (3) of section 450 of the Companies...

Provision of false information in purported compliance with section 447

5  (1) For subsection (2) of section 451 of the Companies...

Obstruction of inspector, etc exercising power to enter and remain on premises

6  (1) Section 453A of the Companies Act 1985 (obstruction of...

Attempted evasion of restrictions under Part 15

7  (1) In subsection (1) of section 455 of the Companies...

SCHEDULE 4 — Documents and information sent or supplied to a company

Part 1 — INTRODUCTION

Application of Schedule

1  (1) This Schedule applies to documents or information sent or...

Part 2 — COMMUNICATIONS IN HARD COPY FORM

Introduction

2  A document or information is validly sent or supplied to...
Method of communication in hard copy form

3 (1) A document or information in hard copy form may...

Address for communications in hard copy form

4 A document or information in hard copy form may be...

Part 3 — COMMUNICATIONS IN ELECTRONIC FORM

Introduction

5 A document or information is validly sent or supplied to...

Conditions for use of communications in electronic form

6 A document or information may only be sent or supplied...

Address for communications in electronic form

7 (1) Where the document or information is sent or supplied...

Part 4 — OTHER AGREED FORMS OF COMMUNICATION

8 A document or information that is sent or supplied to...

SCHEDULE 5 — Communications by a company
Part 1 — INTRODUCTION

Application of this Schedule

1 This Schedule applies to documents or information sent or supplied...

Part 2 — COMMUNICATIONS IN HARD COPY FORM

Introduction

2 A document or information is validly sent or supplied by...

Method of communication in hard copy form

3 (1) A document or information in hard copy form must...

Address for communications in hard copy form

4 (1) A document or information in hard copy form may...

Part 3 — COMMUNICATIONS IN ELECTRONIC FORM

Introduction

5 A document or information is validly sent or supplied by...

Agreement to communications in electronic form

6 A document or information may only be sent or supplied...

Address for communications in electronic form

7 (1) Where the document or information is sent or supplied...

Part 4 — COMMUNICATIONS BY MEANS OF A WEBSITE
Use of website

8 A document or information is validly sent or supplied by...

Agreement to use of website

9 A document or information may only be sent or supplied...

Deemed agreement of members of company etc to use of website

10 (1) This paragraph applies to a document or information to...

Deemed agreement of debenture holders to use of website

11 (1) This paragraph applies to a document or information to...

Availability of document or information

12 (1) A document or information authorised or required to be...

Notification of availability

13 (1) The company must notify the intended recipient of—

Period of availability on website

14 (1) The company must make the document or information available...

Part 5 — OTHER AGREED FORMS OF COMMUNICATION

15 A document or information that is sent or supplied otherwise...

Part 6 — SUPPLEMENTARY PROVISIONS

Joint holders of shares or debentures

16 (1) This paragraph applies in relation to documents or information...

Death or bankruptcy of holder of shares

17 (1) This paragraph has effect in the case of the...

SCHEDULE 6 — Meaning of “subsidiary” etc: supplementary provisions

Introduction

1 The provisions of this Part of this Schedule explain expressions...

Voting rights in a company

2 In section 1159(1)(a) and (c) the references to the voting...

Right to appoint or remove a majority of the directors

3 (1) In section 1159(1)(b) the reference to the right to...

Rights exercisable only in certain circumstances or temporarily incapable of exercise

4 (1) Rights which are exercisable only in certain circumstances shall...

Rights held by one person on behalf of another

5 Rights held by a person in a fiduciary capacity shall...
6 (1) Rights held by a person as nominee for another...

Rights attached to shares held by way of security

7 Rights attached to shares held by way of security shall...

Rights attributed to holding company

8 (1) Rights shall be treated as held by a holding...

Disregard of certain rights

9 The voting rights in a company shall be reduced by...

Supplementary

10 References in any provision of paragraphs 5 to 9 to...

SCHEDULE 7 — Parent and subsidiary undertakings: supplementary provisions

Introduction

1 The provisions of this Schedule explain expressions used in section...

Voting rights in an undertaking

2 (1) In section 1162(2)(a) and (d) the references to the...

Right to appoint or remove a majority of the directors

3 (1) In section 1162(2)(b) the reference to the right to...

Right to exercise dominant influence

4 (1) For the purposes of section 1162(2)(c) an undertaking shall...

Rights exercisable only in certain circumstances or temporarily incapable of exercise

5 (1) Rights which are exercisable only in certain circumstances shall...

Rights held by one person on behalf of another

6 Rights held by a person in a fiduciary capacity shall...

7 (1) Rights held by a person as nominee for another...

Rights attached to shares held by way of security

8 Rights attached to shares held by way of security shall...

Rights attributed to parent undertaking

9 (1) Rights shall be treated as held by a parent...

Disregard of certain rights

10 The voting rights in an undertaking shall be reduced by...

Supplementary

11 References in any provision of paragraphs 6 to 10 to...
SCHEDULE 8 — Index of defined expressions

SCHEDULE 9 — Removal of special provisions about accounts and audit of charitable companies

Part 1 — THE COMPANIES ACT 1985 (C. 6)

1. Removal of special provisions about accounts and audit of charitable companies
2. Removal of special provisions about accounts and audit of charitable companies
3. Removal of special provisions about accounts and audit of charitable companies
4. Removal of special provisions about accounts and audit of charitable companies
5. Removal of special provisions about accounts and audit of charitable companies
6. Removal of special provisions about accounts and audit of charitable companies
7. Removal of special provisions about accounts and audit of charitable companies
8. Removal of special provisions about accounts and audit of charitable companies

Part 2 — THE COMPANIES (NORTHERN IRELAND) ORDER 1986 (S.I. 1986/1032 (N.I. 6)

9. Removal of special provisions about accounts and audit of charitable companies
10. Removal of special provisions about accounts and audit of charitable companies
11. Removal of special provisions about accounts and audit of charitable companies
12. Removal of special provisions about accounts and audit of charitable companies
13. Removal of special provisions about accounts and audit of charitable companies
14. Removal of special provisions about accounts and audit of charitable companies
15. Removal of special provisions about accounts and audit of charitable companies
16. Removal of special provisions about accounts and audit of charitable companies

SCHEDULE 10 — Recognised supervisory bodies

Part 1 — GRANT AND REVOCATION OF RECOGNITION OF A SUPERVISORY BODY

Application for recognition of supervisory body

1. (1) A supervisory body may apply to the Secretary of...

Grant and refusal of recognition

2. (1) The Secretary of State may, on an application duly...
Revocation of recognition

3 (1) A recognition order in respect of a body may...

Transitional provision

4 A recognition order made and not revoked under—

Orders not statutory instruments

5 Orders under this Part of this Schedule shall not be...

Part 2 — REQUIREMENTS FOR RECOGNITION OF A SUPERVISORY BODY

Delegation etc. of tasks by competent authority

5A The body (“B”) must have rules providing that—

Consultation

5B The body must consult with the competent authority and with...

Holding of appropriate qualification

6 (1) The body must have rules to the effect that...

7 (1) This paragraph explains what is meant in paragraph 6(1)(b)...

7A (1) The body must have rules and practices governing the...

Auditors to be fit and proper persons

8 (1) The body must have adequate rules and practices designed...

Professional integrity and independence

9 (1) The body must have adequate rules and practices designed...

Technical standards

10 (1) The body must have rules and practices as to—...

Technical standards for group audits

10A (1) The body must have rules and practices as to...

Public interest entity reporting requirements

10B . . . . . . . . .

Public interest entity independence requirements

10C (1) . . . . . . . .

Procedures for maintaining competence

11 The body must have rules and practices designed to ensure...

Monitoring and enforcement

12 (1) The body must— (a) have adequate resources for the...
Monitoring of audits

13 (1) The body must— (a) have adequate arrangements for enabling...

Membership, eligibility and enforcement

14 The rules and practices of the body relating to—

Investigation of complaints

15 (1) The body must have effective arrangements for the investigation...

Independent investigation for enforcement purposes

16 (1) The body must have rules and practices designed to...

Transfer of papers to third countries

16A (1) The body must have adequate rules and practices designed...

Transfer to approved third country competent authority

16AA The requirements of this paragraph are that—

Transfer for purposes of investigation of auditor

16AB (1) The requirements of this paragraph are that—

Meeting of claims arising out of audit work

17 (1) The body must have adequate rules or arrangements designed...

Register of auditors and other information to be made available

18 The body must have rules requiring persons eligible under its...

Taking account of costs of compliance

19 The body must have satisfactory arrangements for taking account, in...

Promotion and maintenance of standards

20 The body must be able and willing—

Supplementary: funding of arrangements

20ZA (1) This paragraph applies where, under regulation 3 of the...

Interpretation

20A (1) In this Part of this Schedule— “ the Audit...
Arrangements for setting technical standards

22 Arrangements in which recognised supervisory bodies are required to participate

Arrangements for setting standards relating to public interest entity reporting requirements

22A Arrangements in which recognised supervisory bodies are required to participate

Arrangements for setting standards relating to public interest entity independence requirements

22B Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent monitoring of audits of listed companies and other major bodies

23 Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent monitoring of third country audits

23A Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent investigation for disciplinary purposes of public interest cases

24 Arrangements in which recognised supervisory bodies are required to participate

Supplementary: arrangements to operate independently of body

25 Arrangements in which recognised supervisory bodies are required to participate

Supplementary: funding of arrangements

26 Arrangements in which recognised supervisory bodies are required to participate

Supplementary: scope of arrangement

27 Arrangements in which recognised supervisory bodies are required to participate

SCHEDULE 11 — Recognised professional qualifications

Part 1 — GRANT AND REVOCATION OF RECOGNITION OF A PROFESSIONAL QUALIFICATION

Application for recognition of professional qualification

1 (1) A qualifying body may apply to the Secretary of...

Grant and refusal of recognition

2 (1) The Secretary of State may, on an application duly...
Revocation of recognition
3 (1) A recognition order may be revoked by a further...

Transitional provision
4 A recognition order made and not revoked under—

Orders not statutory instruments
5 Orders under this Part of this Schedule shall not be...
Part 2 — REQUIREMENTS FOR RECOGNITION OF A PROFESSIONAL QUALIFICATION

Entry requirements
6 (1) The qualification must only be open to persons who—...

Requirement for theoretical instruction or professional experience
7 (1) The qualification must be restricted to persons who—

Examination
8 (1) The qualification must be restricted to persons who have...

Practical training
9 (1) The qualification must be restricted to persons who have...

Supplementary provision with respect to a sufficient period of professional experience
10 (1) Periods of theoretical instruction in the fields of finance,...

The body offering the qualification
11 (1) The body offering the qualification must have—

SCHEDULE 11A — Specified persons, descriptions, disclosures etc for the purposes of section 1224A
PART 1 — SPECIFIED PERSONS
1 The Secretary of State.
2 The Department of Enterprise, Trade and Investment for Northern Ireland....
3 The Treasury.
5 The Financial Services Authority.
6 The Commissioners for Her Majesty's Revenue and Customs.
7 The Lord Advocate.
8 The Director of Public Prosecutions.
9 The Director of Public Prosecutions for Northern Ireland.
10 A constable.
11 A procurator fiscal.
12 The Scottish Ministers.
13 A body designated by the Secretary of State under section...
14 A recognised supervisory body.
15 A recognised qualifying body.
16 The competent authority.
17 The Independent Supervisor.
17A A recognised supervisory body as defined in section 1217(4) and...
17B A recognised qualifying body as defined in section 1219(13) as...
17C A body designated by the Secretary of State under section...
17D A body with which a recognised supervisory body within the...

PART 2 — SPECIFIED DESCRIPTIONS OF DISCLOSURES
18 A disclosure for the purpose of enabling or assisting a...
19 A disclosure for the purpose of enabling or assisting an...
20 A disclosure for the purpose of enabling or assisting a...
21 A disclosure for the purpose of enabling or assisting a...
22 A disclosure for the purpose of enabling or assisting a...
23 A disclosure for the purpose of enabling or assisting a...
24 A disclosure for the purpose of enabling or assisting the...
25 A disclosure for the purpose of enabling or assisting a...
26 A disclosure for the purpose of enabling or assisting a...
27 A disclosure for the purpose of enabling or assisting a...
28 A disclosure for the purpose of enabling or assisting the...
29 A disclosure for the purpose of enabling or assisting a...
30 A disclosure for the purpose of enabling or assisting the...
31 A disclosure for the purpose of enabling or assisting the...
32 A disclosure for the purpose of enabling or assisting the...
33 A disclosure for the purpose of enabling or assisting the...
34 A disclosure for the purpose of enabling or assisting the...
35 A disclosure for the purpose of enabling or assisting the...
36 A disclosure for the purpose of enabling or assisting—
37 A disclosure for the purpose of enabling or assisting the...
38 A disclosure for the purpose of enabling or assisting organs...
39 A disclosure for the purpose of enabling or assisting the...
40 Specified persons, descriptions, disclosures for the purposes of section 1224A
41 A disclosure with a view to the institution of, or...
42 A disclosure for the purpose of enabling or assisting an...
43 A disclosure for the purpose of enabling or assisting the...
44 A disclosure for the purpose of enabling or assisting the...
45 A disclosure for the purpose of enabling or assisting the...
46 A disclosure for the purpose of enabling or assisting the...
47 A disclosure by the Gambling Commission to the Comptroller and...
48 A disclosure for the purposes of enabling or assisting a...
49 A disclosure for the purpose of enabling or assisting an...
50 A disclosure for the purpose of enabling or assisting an...
51 A disclosure for the purpose of enabling or assisting a...
51A A disclosure for the purpose of enabling or assisting the...
52 A disclosure for the purpose of enabling or assisting the...
53 A disclosure for the purpose of enabling or assisting the...
54 A disclosure for the purpose of enabling or assisting a...
55 A disclosure for the purpose of enabling or assisting a...
56 A disclosure for the purpose of enabling or assisting a...
57 A disclosure for the purpose of enabling or assisting a...
58 A disclosure with a view to the institution of, or...
59 A disclosure for the purpose of enabling or assisting a...
60 A disclosure for the purpose of enabling or assisting a...
61 A disclosure for the purpose of making available to an...
A disclosure for the purpose of making available to the...

A disclosure for the purpose of enabling or assisting an...

A disclosure for the purpose of enabling or assisting the...

A disclosure for the purpose of enabling or assisting a...

A disclosure for the purpose of enabling or assisting the...

A disclosure with a view to the institution of, or...

A disclosure for the purpose of enabling or assisting a...

A disclosure with a view to the institution of, or...

A disclosure with a view to the institution of, or...

A disclosure for the purposes of proceedings before the Financial...

A disclosure for the purposes of proceedings before a tribunal...

A disclosure for the purpose of enabling or assisting a...

A disclosure with a view to the institution of, or...

A disclosure with a view to the institution of, or...

A disclosure with a view to the institution of, or...

A disclosure for the purpose of the provision of a...

A disclosure in pursuance of any retained EU obligation ....

PART 3 — OVERSEAS REGULATORY BODIES

A disclosure is made in accordance with this Part of...

A disclosure is made in accordance with this Part of...

SCHEDULE 12 — Arrangements in which registered third country auditors are required to participate

Arrangements for independent monitoring of audits of UK-traded third country companies

1 (1) The arrangements referred to in section 1242(1)(a) are appropriate...

Arrangements for independent investigations for disciplinary purposes

2 (1) The arrangements referred to in section 1242(1)(b) are appropriate...

Supplementary: arrangements to operate independently of third country auditor

3 (1) This paragraph applies for the purposes of—

Supplementary: funding of arrangements

4 (1) The registered third country auditor must pay any of...

Supplementary: scope of arrangements

5 Arrangements may qualify as arrangements within either of paragraphs 1...

Specification of particular arrangements by the Secretary of State

6 (1) If there exist two or more sets of arrangements...

SCHEDULE 13 — Supplementary provisions with respect to delegation order

Operation of this Schedule

1 (1) This Schedule has effect in relation to a body...
Status

2 The body is not to be regarded as acting on...

Name, members and chairman

3 (1) The body is to be known by such name...

Financial provisions

4 (1) The body must pay to its chairman and members...

Proceedings

5 (1) The delegation order may contain such provision as the...

Fees

6 (1) The body may retain fees payable to it.

Legislative functions

7 (1) Regulations or an order made by the body in...
8 (1) Immediately after an instrument is made it must be...
9 (1) The production of a printed copy of an instrument...

Report and accounts

10 (1) The body must, at least once in each calendar...

Other supplementary provisions

11 (1) The transfer of a function to a body designated...
12 Where a delegation order is revoked, the Secretary of State...
13 (1) This paragraph applies where the body is an unincorporated...

SCHEDULE 14 — Statutory auditors: consequential amendments

Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)

1 (1) Section 16 of the Companies (Audit, Investigations and Community...

SCHEDULE 15 — Transparency obligations and related matters: minor and consequential amendments

Part 1 — AMENDMENTS OF THE FINANCIAL SERVICES AND MARKETS ACT 2000

1 Part 6 of the Financial Services and Markets Act 2000...
2 In section 73 (general duty of competent authority), after subsection...
3 In section 73A (Part 6 Rules), after subsection (5) insert—....
4 For the cross-heading before section 90 substitute “Compensation for...
5 For the heading to section 90 substitute “Compensation for...
6 (1) Section 91 (penalties for breach of Part 6 rules)...
7 In section 96B (persons discharging managerial responsibilities and connected persons)—...
8 In section 97(1) (appointment by the competent authority of persons...
9 In section 99 (fees) after subsection (1B) insert—
10 (1) Section 102A (meaning of “securities” etc) is amended as...
11 (1) Section 103(1) (interpretation of Part 6) is amended as...
12 In section 429(2) (Parliamentary control of statutory instruments: affirmative procedure)...

Part 2 — AMENDMENTS OF THE COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004

13 Chapter 2 of Part 1 of the Companies (Audit, Investigations...
14 (1) Section 14 (supervision of periodic accounts and reports of...
15 (1) Section 15 (application of certain company law provisions to...

SCHEDULE 16 — Repeals
Changes to legislation:
Companies Act 2006 is up to date with all changes known to be in force on or before 03 October 2022. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Pt. 3 Ch. 3 excluded by 2008 c. 12 (N.I.) s. 112(7)
- s. 155 omitted by 2015 c. 26 s. 87(2)
- s. 156(1) words substituted by 2015 c. 26 s. 87(3)(a)
- s. 156(4) words substituted by 2015 c. 26 s. 87(3)(b)
- s. 394C(2)(b) substituted by S.I. 2019/145 Sch. 2 para. 6(a) (This amendment not applied to legislation.gov.uk. Sch. 2 para. 6(a) substituted immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 10(a))
- s. 414A(5) applied by S.I. 2008/373, reg. 4A(2) (as inserted) by S.I. 2013/1971 reg. 5 (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)
- s. 414D(1)(2) applied (with modifications) by S.I. 2008/373, reg. 4A(1) (as inserted) by S.I. 2013/1971 reg. 5 (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)
- s. 422A applied (with modifications) by S.I. 2008/373, reg. 6A (as inserted) by S.I. 2013/1971 reg. 6 (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)
- s. 448C(2)(b) substituted by S.I. 2019/145 Sch. 2 para. 14(a) (This amendment not applied to legislation.gov.uk. Sch. 2 para. 14(a) substituted immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 10(b))
- s. 474(1) word substituted by S.I. 2017/1255 reg. 7(b) (The effect has not been applied because paragraph (c) of the definition in which the substitution of the word takes place was itself fully substituted on the same date.)
- s. 479A amendment to earlier affecting provision S.I. 2008/1911, reg. 34A by S.I. 2019/177 reg. 50(b) (This amendment not applied to legislation.gov.uk. Reg. 50(b) substituted by reg. 50(b)(c) immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 7)
- s. 479A(1)(b) words inserted by S.I. 2019/177 reg. 4(a) (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. 479A(2)(c)(i) words inserted by S.I. 2019/177 reg. 4(b)(ii) (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. 495(2)-(4) applied (with modifications) by 2009 c. 20 s. 44(2)(b)
- s. 495(2)-(4) applied (with modifications) by 2009 c. 20 s. 44(3)(b)
- s. 496-501 applied (with modifications) by 2009 c. 20 s. 44(2)(b)
- s. 498-501 applied (with modifications) by 2009 c. 20 s. 44(3)(b)
- s. 834(5) words inserted by 2009 c. 10 Sch. 22 para. 11(4)
- s. 854-859 amendment to earlier affecting provision S.I. 2009/2436, Sch. 2 para 13(1) by S.I. 2017/693 reg. 34
- s. 1087 modified by S.I. 2017/692, reg. 30A(6) (as substituted) by S.I. 2022/860 reg. 9(h)
- s. 1095A(1)(a) words inserted by S.I. 2022/860 reg. 16(a)(ii)
- s. 1095A(1)(a) words substituted by S.I. 2022/860 reg. 16(a)(i)
- s. 1095A(1)(b) words omitted by S.I. 2022/860 reg. 16(b)(i)
- s. 1095A(1)(b) words substituted by S.I. 2022/860 reg. 16(b)(ii)
- s. 1253D(2)(f) omitted by S.I. 2010/2537 reg. 4(1) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force
by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.

- s. 1253D(2)(g) omitted by S.I. 2010/2537 reg. 4(1) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.)

- s. 1253E(8) words substituted by S.I. 2010/2537 reg. 4(3)(a) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.)

- s. 1253E(8)(a) words substituted by S.I. 2010/2537 reg. 4(3)(b) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.)

- s. 1253D(1)(a) words substituted by S.I. 2010/2537 reg. 4(2)(a) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.)

- s. 1253D(1)(c) words substituted by S.I. 2010/2537 reg. 4(2)(b) (This amendment not applied to legislation.gov.uk. Regs. 1(3) and 4 revoked (17.6.2016) without ever being in force by S.I. 2016/649, reg. 22. Reg. 1(3) was previously substituted by S.I. 2013/1672, reg. 13 thereby changing the commencement date for this amendment to 1.8.2016.)

- Sch. 1 para. 6(4) words inserted by 2008 c. 12 (N.I.) Sch. 8 para. 13(6)

- Sch. 10 para. 6(1)(c) substituted by S.I. 2019/177 reg. 28(a) (This amendment not applied to legislation.gov.uk. Reg 28(a) substituted immediately before IP completion day by S.I. 2020/523,regs. 1(2), 14(e)(i))

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- 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. 77(2)(e) inserted by 2022 c. 6 Sch. 2 para. 46

- s. 156A-156C inserted by 2015 c. 26 s. 87(4)

- 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)

- 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, reg. 1(2), 14(f))