



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.

Changes to legislation:

There are currently no known outstanding effects for the Corporate Insolvency and Governance Act 2020, Section 38.