



# Companies Act 1976

## CHAPTER 69

### COMPANIES ACT 1976

#### PART I

##### ACCOUNTS, ACCOUNTING RECORDS AND AUDITORS

###### *Duty to prepare, lay and deliver accounts by reference to accounting reference periods*

- 1 Duty to prepare, lay and deliver accounts by reference to accounting reference periods
- 2 Accounting reference period of a company
- 3 Alteration of accounting reference period
- 4 Penalties for not complying with section 1 within the period allowed for laying and delivering accounts
- 5 Default order in case of continued failure to comply with section 1(7) after the end of the period allowed for laying and delivering accounts
- 6 The period allowed for laying and delivering accounts
- 7 Transitional provisions and savings

###### *Group accounts*

- 8 Group accounts

###### *Duty to prepare and deliver accounts in the case of overseas companies*

- 9 Duty to prepare and deliver accounts in the case of overseas companies
- 10 Accounting reference period of overseas company
- 11 Penalty for not complying with section 9 within the period allowed for delivering accounts

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- 12 Accounting records

### *Auditors*

- 13 Qualifications of auditors  
14 Appointment and removal of auditors  
15 Supplementary provisions relating to appointment and removal of auditors  
16 Resignation of auditors  
17 Right of auditor who resigns to requisition meeting of company, etc.  
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## **PART II**

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22 Notification of changes in directors and secretary, etc.  
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- 24 Duty of director to notify company of acquisition, etc. of its securities  
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26 Duty to notify company of acquisition, etc. of voting shares  
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- 28 Disqualification for persistent default in relation to delivery of documents to registrar  
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#### *Companies with registered offices in Wales*

- 30 Companies with registered offices in Wales

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- 31 Regulation of name under which overseas company may carry on business in Great Britain  
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- 33 Contents of prospectus

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*Forms, etc.*

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*Fees payable to registrar*

- 37 Fees payable to registrar

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- 38 Functions of Secretary of State and registrar

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- 39 Criminal proceedings and enforcement

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SCHEDULE 2 — Minor and Consequential Amendments

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*The Betting, Gaming and Lotteries Act 1963*

*The Protection of Depositors Act 1963*

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