



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 10

FILING OF ACCOUNTS AND REPORTS

Duty to file accounts and reports

442 Period allowed for filing accounts

- (1) This section specifies the period allowed for the directors of a company to comply with their obligation under section 441 to deliver accounts and reports for a financial year to the registrar.

This is referred to in the Companies Acts as the “period for filing” those accounts and reports.

- (2) The period is—
- (a) for a private company, nine months after the end of the relevant accounting reference period, and
 - (b) for a public company, six months after the end of that period.

This is subject to the following provisions of this section.

- (3) If the relevant accounting reference period is the company's first and is a period of more than twelve months, the period is—
- (a) nine months or six months, as the case may be, from the first anniversary of the incorporation of the company, or
 - (b) three months after the end of the accounting reference period, whichever last expires.

Status: Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation: Companies Act 2006, Section 442 is up to date with all changes known to be in force on or before 19 July 2024. 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)

- (4) If the relevant accounting reference period is treated as shortened by virtue of a notice given by the company under section 392 (alteration of accounting reference date), the period is—
- (a) that applicable in accordance with the above provisions, or
 - (b) three months from the date of the notice under that section,
- whichever last expires.
- (5) If for any special reason the Secretary of State thinks fit he may, on an application made before the expiry of the period otherwise allowed, by notice in writing to a company extend that period by such further period as may be specified in the notice.
- (6) Whether the period allowed is that for a private company or a public company is determined by reference to the company's status immediately before the end of the relevant accounting reference period.
- (7) In this section “the relevant accounting reference period” means the accounting reference period by reference to which the financial year for the accounts in question was determined.

Modifications etc. (not altering text)

- C1** Ss. 441-448 applied (6.4.2008) by [S.I. 2005/1788, reg. 29](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 242(4)** (with arts. 6, 11, 12))
- C2** Ss. 441-444 applied (with modifications) (6.4.2008) by [1996 c. 52, Sch. 1 para. 16D](#) (as substituted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 202(3)** (with arts. 6, 11, 12))
- C3** Ss. 441-444 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 17**
- C4** Ss. 441-444A applied (with modifications) (1.4.2010) by [Housing and Regeneration Act 2008 \(c. 17\)](#), **ss. 132(1)(2), 325; S.I. 2010/862, art. 2** (with Sch.)
- C5** S. 442 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\)](#), **reg. 40** (with Sch. 8)
- C6** S. 442 applied (with modifications) (1.10.2009) by [The Overseas Companies Regulations 2009 \(S.I. 2009/1801\)](#), **reg. 55** (with Sch. 8)
- C7** Ss. 418-469 applied (with modifications) (1.10.2009) by [The Unregistered Companies Regulations 2009 \(S.I. 2009/2436\)](#), **regs. 3-5, Sch. 1 para. 10** (with transitional provisions and savings in **regs. 7, 9, Sch. 2**)

Status:

Point in time view as at 06/04/2008. This version of this provision has been superseded.

Changes to legislation:

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