



# Economic Crime and Corporate Transparency Act 2023

## 2023 CHAPTER 56

### PART 1

#### COMPANIES ETC

##### *Accounts and reports*

#### **53 Filing obligations of micro-entities**

Before section 444 of the Companies Act 2006 (but after the italic heading before that section) insert—

##### **“443A Filing obligations of micro-entities**

- (1) The directors of a company that qualifies as a micro-entity in relation to a financial year, or that would do so but for being or having been a member of an ineligible group—
  - (a) must deliver to the registrar a copy of the company’s annual accounts, and
  - (b) may also deliver to the registrar a copy of the directors’ report.
- (2) The directors must also deliver to the registrar a copy of the auditor’s report on those accounts (and any directors’ report).

This does not apply if the company is exempt from audit and the directors have taken advantage of that exemption.

- (3) The copies of the balance sheet and any directors’ report delivered to the registrar under this section must state the name of the person who signed it on behalf of the board.

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**Changes to legislation:** There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 53. (See end of Document for details)

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- (4) The copy of the auditor’s report delivered to the registrar under this section must—
- (a) state the name of the auditor and (where the auditor is a firm) the name of the person who signed it as senior statutory auditor, or
  - (b) if the conditions in section 506 (circumstances in which names may be omitted) are met, state that a resolution has been passed and notified to the Secretary of State in accordance with that section.
- (5) If more than one person is appointed as auditor, the reference in subsection (4) (a) to the name of the auditor is to be read as a reference to the names of all the auditors.”

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**Commencement Information**

**II** S. 53 in force at Royal Assent for specified purposes, see [s. 219\(1\)\(2\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Economic Crime and Corporate Transparency Act 2023, Section 53.