



Economic Crime and Corporate Transparency Act 2023

2023 CHAPTER 56

PART 1

COMPANIES ETC

Accounts and reports

55 Sections 53 and 54: consequential amendments

- (1) The Companies Act 2006 is amended as follows.
- (2) In section 415A (directors' report: small companies exemption), for subsection (2) substitute—
 - “(2) The exemption is relevant to section 416(3) (contents of report: statement of amount recommended by way of dividend).”
- (3) In section 441 (duty to file accounts and reports with the registrar), in subsection (1)—
 - (a) at the appropriate place insert—

“section 443A (filing obligations of micro-entities);”
 - (b) for “companies subject to small companies regime” substitute “small companies other than micro-entities”;
 - (c) omit the entry for section 444A.
- (4) Omit section 444A (filing obligations of companies entitled to small companies exemption in relation to directors' report).
- (5) In section 445 (filing obligations of medium-sized companies), for subsection (7) substitute—
 - “(7) This section does not apply to companies within—
 - (a) section 443A (filing obligations of micro-entities), or

Status: This is the original version (as it was originally enacted).

- (b) section 444 (filing obligations of small companies other than micro-entities).”
- (6) In section 446 (filing obligations of unquoted companies), for subsection (5), substitute—
 - “(5) This section does not apply to companies within—
 - (a) section 443A (filing obligations of micro-entities),
 - (b) section 444 (filing obligations of small companies other than micro-entities), or
 - (c) section 445 (filing obligations of medium-sized companies).”
- (7) In section 473 (parliamentary procedure for certain regulations under this Part), in subsection (1), omit the entry in the list for section 444.