
STATUTORY INSTRUMENTS

2008 No. 948

The Companies Act 2006 (Consequential Amendments etc) Order 2008

Citation

1. This Order may be cited as the Companies Act 2006 (Consequential Amendments etc) Order 2008.

Coming into force

- 2.—(1) The provisions of this Order come into force as follows.
- (2) Articles 1 to 3 and 5 to 12 and Schedules 1 and 2 come into force on 6th April 2008.
 - (3) Article 4 and Schedules 3 and 4 come into force on 1st October 2008.

Consequential amendments, repeals and revocations: 6th April 2008

- 3.—(1) Schedule 1 to this Order contains amendments coming into force on 6th April 2008—
- (a) Part 1 contains amendments about eligibility for appointment as auditor and related matters;
 - (b) Part 2 contains other amendments.
- (2) Schedule 2 to this Order contains repeals and revocations coming into force on that date.

Consequential amendments, repeals and revocations: 1st October 2008

- 4.—(1) Schedule 3 to this Order contains amendments coming into force on 1st October 2008.
- (2) Schedule 4 to this Order contains repeals and revocations coming into force on that date.

Eligibility for appointment as statutory auditor: effect of appointing partnership

5.—(1) Section 1216 of the Companies Act 2006 (effect of appointing partnership) applies in relation to any statutory appointment where eligibility for the appointment depends on eligibility for appointment as a statutory auditor under Part 42 of that Act.

(2) In subsection (6)(b) of that section as it applies by virtue of this article, the reference to being prohibited by virtue of section 1214(1) of that Act from acting as statutory auditor shall be read as including a reference to being prohibited or disqualified from acting, or ineligible or disqualified for appointment, on the ground of lack of independence (of any description) by virtue of any other enactment applying in relation to the appointment.

(3) For the purposes of this article a “statutory appointment” means an appointment in pursuance of an enactment authorising or requiring the making of the appointment.

- (4) This article applies only where that enactment was passed or made before 6th April 2008.

Status: Point in time view as at 08/03/2021.

Changes to legislation: There are currently no known outstanding effects for the The Companies Act 2006 (Consequential Amendments etc) Order 2008. (See end of Document for details)

Provisions referred to in amendments

6.—(1) The following provisions have effect in relation to any amendment made by this Order.

(2) Any reference to the Companies Act 2006, the provisions of that Act or any particular provision of that Act includes any provision made under that Act or, as the case may be, the provision referred to.

(3) Any provision of the Companies Act 2006 referred to in the amendment has effect for the purposes of the amendment although not yet brought into force generally.

(4) Where by virtue of any transitional provision a provision of the Companies Act 2006 has effect only—

(a) on or after a specified date, or

(b) in relation to matters occurring or arising on or after a specified date,

any amendment substituting or inserting a reference to that provision has effect correspondingly.

(5) Without prejudice to the generality of paragraph (4), the provisions of paragraph 35 of Schedule 4 to the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007^{M1} apply in any case where the effect of an amendment made by this Order is that the lawfulness of a distribution depends on Part 23 of the Companies Act 2006, or any provision of that Part, applying in relation to accounts for financial years beginning before 6th April 2008.

Marginal Citations

M1 [S.I. 2007/3495](#) (C. 150).

Savings for provisions relating to execution of documents

7.—(1) The repeal of provisions of section 36A of the Companies Act 1985^{M2} (execution of documents) does not affect the operation of that section as applied by the Foreign Companies (Execution of Documents) Regulations 1994^{M3}.

(2) That section as so applied does not apply to companies registered in Northern Ireland to which section 44 of the Companies Act 2006 applies.

Marginal Citations

M2 [1985 c.6](#); [section 36A](#) was inserted by the [Companies Act 1989 \(c.40\)](#), [section 130\(2\)](#) and has been amended by the [Regulatory Reform \(Execution of Deeds and Documents\) Order 2005 \(S.I. 2005/1906\)](#), [articles 5](#), [7\(2\)](#) and 10 and Schedule 1, paragraphs 9 to 11 and Schedule 2.

M3 [S.I. 1994/950](#); the regulations have been amended and revoked in part by the [Foreign Companies \(Execution of Documents\) \(Amendment\) Regulations 1995 \(S.I. 1995/1729\)](#), [regulations 2 to 5](#).

8.—(1) The repeal of provisions of Article 46A of the Companies (Northern Ireland) Order 1986^{M4} (execution of documents) does not affect the operation of that Article—

(a) in relation to a liquidator of a company^{M5}, or

(b) as applied by the Foreign Companies (Execution of Documents) Regulations (Northern Ireland) 2003^{M6}.

(2) That Article as so applied does not apply to companies registered in Great Britain to which section 44 of the Companies Act 2006 applies.

Marginal Citations

- M4** S.I.1986/1032 (N.I. 6); [Article 46A](#) was inserted by the Companies (No. 2) (Northern Ireland) Order (S.I. 1990/1504 (N.I. 10)), Article 65(2).
- M5** [Article 46A](#) has been amended so as to apply to a company liquidator by the [Law Reform \(Miscellaneous Provisions\) \(Northern Ireland\) Order 2005](#) (S.I. 2005/1452 (N.I. 7)), [Article 4\(2\)](#).
- M6** S.R. (NI) 2003 No 5.

Saving for accounting definitions

9.—(1) The repeal of paragraphs 88 and 89 of Schedule 4 to the Companies Act 1985 (accounting definitions) does not affect the operation of those provisions for the purposes of section 152(2) or 172(2)(b)(i) of that Act.

(2) The repeal of paragraphs 87 and 88 of Schedule 4 to the Companies (Northern Ireland) Order 1986 (accounting definitions) does not affect the operation of those provisions for the purposes of Article 162(2) or 182(2)(b)(i) of that Order.

Saving for earlier consequential amendments

10. The repeal of section 50 of the Companies Act 1989 ^{M7} or Article 52 of the Companies (Northern Ireland) Order 1990 ^{M8} (appointment etc of auditors: power to make consequential amendments) does not affect any amendments made by regulations under that section ^{M9} or Article ^{M10} that are in force immediately before 6th April 2008.

Marginal Citations

- M7** 1989 c.40.
- M8** S.I. 1990/593 (N.I. 5).
- M9** The regulations in force under the 1989 Act are the [Companies Act 1989 \(Eligibility for Appointment as Company Auditor\) \(Consequential Amendments\) Regulations 1991](#) (S.I. 1991/1997), as amended by the [Companies Act 1989 Part II \(Consequential Amendments\) Regulations 1995](#) (S.I. 1995/1163) and the [Companies Act 1989 Part II \(Consequential Amendment\) \(No. 2\) Regulations 1995](#) (S.I. 1995/2723).
- M10** The regulations in force under the 1990 Order are the [Companies \(1990 Order\) \(Eligibility for Appointment as Company Auditor\) \(Consequential Amendments\) Regulations \(Northern Ireland\) 1993](#) (S.R. (NI) 1993 No 67).

Saving for limited liability partnerships

11. Nothing in this Order affects any provision of the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 as applied by the [Limited Liability Partnerships Regulations 2001](#) ^{M11} or the [Limited Liability Partnerships Regulations \(Northern Ireland\) 2004](#) ^{M12} to limited liability partnerships.

Marginal Citations

- M11** S.I. 2001/1090.
- M12** S.R. (NI) 2004 No 307.

Status: Point in time view as at 08/03/2021.

Changes to legislation: There are currently no known outstanding effects for the The Companies Act 2006 (Consequential Amendments etc) Order 2008. (See end of Document for details)

General saving

12. The amendments, revocations and repeals made by this Order do not affect the operation of section 1297 of the Companies Act 2006 (continuity of the law).

Department for Business, Enterprise and
Regulatory Reform

Gareth Thomas
Parliamentary Under Secretary of State for Trade
and Consumer Affairs,

Status:

Point in time view as at 08/03/2021.

Changes to legislation:

There are currently no known outstanding effects for the The Companies Act 2006 (Consequential Amendments etc) Order 2008.