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STATUTORY INSTRUMENTS

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**2015 No. 532**

The Companies Act 2006 (Amendment  
of Part 18) Regulations 2015

**Amendments to the Companies Act 2006**

9.—(1) Section 734 (accounting consequences of payment out of capital) is amended as follows.

(2) In subsection (1) after “Chapter 5” insert “or section 692(1ZA)”.

(3) After subsection (1) insert—

“(1A) In relation to a payment under section 692(1ZA) references to the permissible capital payment are to the purchase price of the shares or (if less) the part of it met out of the payment under section 692(1ZA) and any proceeds of a fresh issue used to make the purchase.”

(4) In subsection (4) for “this Chapter” substitute “Chapter 5”.