



Companies Act 1985

1985 CHAPTER 6

PART VIII

DISTRIBUTION OF PROFITS AND ASSETS

Relevant accounts

270 Distribution to be justified by reference to company's accounts.

F1

Textual Amendments

F1 S. 270 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

271 Requirements for last annual accounts.

F2

Textual Amendments

F2 S. 271 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

272 Requirements for interim accounts.

F3

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Relevant accounts. (See end of Document for details)

Textual Amendments

F3 S. 272 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

273 Requirements for initial accounts.

F4

Textual Amendments

F4 S. 273 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

274 Method of applying s. 270 to successive distributions.

F5

Textual Amendments

F5 S. 274 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

275 Treatment of assets in the relevant accounts.

F6

Textual Amendments

F6 S. 275 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

276 Distributions in kind.

F7

Textual Amendments

F7 S. 276 repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para. 33(2))

Status:

Point in time view as at 06/04/2008.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:
Relevant accounts.