



Companies Act 1985

1985 CHAPTER 6

PART VIII

DISTRIBUTION OF PROFITS AND ASSETS

Relevant accounts

271 Requirements for last annual accounts.

F1

Textual Amendments

F1 S. 271 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); S.I. 2007/3495, [art. 8\(a\)](#), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 para.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))

Modifications etc. (not altering text)

C1 Ss. 270-276 applied (25.2.2011) by [Horserace Betting and Olympic Lottery Act 2004 \(c. 25\)](#), [ss. 6\(6\)](#), 40; S.I. 2011/462, art. 2

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Section 271.