



Companies (Audit, Investigations and Community Enterprise) Act 2004

2004 CHAPTER 27

PART 2 **E+W+S**

COMMUNITY INTEREST COMPANIES

Becoming a community interest company

[^{F1}40A. [^{F2}Becoming a community interest company: Northern Ireland charities] **E+W+S**

- (1) A company that is a Northern Ireland charity may not become a community interest company.
- (2) If a company that is a Northern Ireland charity purports [^{F3}to become a community interest company], the Commissioners of Her Majesty's Revenue and Customs may apply to the High Court for an order quashing any altered certificate of incorporation under [^{F4}section 38A].]

Textual Amendments

- F1** S. 40A inserted (6.4.2007) by [The Companies Act 2006 \(Commencement No. 2, Consequential Amendments, Transitional Provisions and Savings\) Order 2007 \(S.I. 2007/1093\)](#), art. 1(3), **Sch. 4 para. 11** (with art. 11(1))
- F2** S. 40A heading substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 1(2), **Sch. 1 para. 230(2)** (with art. 10)
- F3** Words in s. 40A(2) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 1(2), **Sch. 1 para. 230(3)(a)** (with art. 10)

Changes to legislation: There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 40A. (See end of Document for details)

- F4** Words in s. 40A(2) substituted (1.10.2009) by [The Companies Act 2006 \(Consequential Amendments, Transitional Provisions and Savings\) Order 2009 \(S.I. 2009/1941\)](#), art. 1(2), **Sch. 1 para. 230(3)(b)** (with art. 10)

Changes to legislation:

There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Section 40A.