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Companies Act 2006

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- 1084A Recording of optional information on register

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- 1085 Inspection of the register
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- 1090 Form and manner in which copies to be provided
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- 1092 Issue of process for production of records kept by the registrar

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- 1096 Rectification of the register under court order
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- 1099 The registrar's index of company names
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Language requirements: transliteration

- 1108 Transliteration of names and addresses: permitted characters
- 1109 Transliteration of names and addresses: voluntary transliteration into Roman characters
- 1110 Transliteration of names and addresses: certification

Supplementary provisions

- 1111 Registrar's requirements as to certification or verification
- 1112 General false statement offence
- 1113 Enforcement of company's filing obligations
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- 1115 Supplementary provisions relating to electronic communications
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- 1118 Payments into the Consolidated Fund
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PART 36

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- 1121 Liability of officer in default
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- 1125 Meaning of “daily default fine”
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- 1130 Proceedings against unincorporated bodies
- 1131 Imprisonment on summary conviction in England and Wales: transitory provision

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- 1132 Production and inspection of documents where offence suspected

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Status: Point in time view as at 25/05/2018.

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- 1134 Meaning of “company records”
- 1135 Form of company records
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Service addresses

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- 1140 Service of documents on directors, secretaries and others
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- 1143 The company communications provisions
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- 1150 Valuation by qualified independent person
- 1151 The independence requirement
- 1152 Meaning of “associate”
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- 1154 Duty to notify registrar of certain appointments etc
- 1155 Offence of failure to give notice

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- 1156 Meaning of “the court”
- 1157 Power of court to grant relief in certain cases

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- 1158 Meaning of “UK-registered company”

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- 1159 Meaning of “subsidiary” etc
- 1160 Meaning of “subsidiary” etc: power to amend

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- 1162 Parent and subsidiary undertakings

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- 1163 “Non-cash asset”
- 1164 Meaning of “banking company” and “banking group”
- 1165 Meaning of “insurance company” and related expressions
- 1166 “Employees' share scheme”
- 1167 Meaning of “prescribed”
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- 1169 Dormant companies
- 1170 Meaning of “EEA State” and related expressions
- 1170A Receiver or manager and certain related references
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- 1172 References to requirements of this Act
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- 1183 Meaning of “the court” and “UK company”

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- 1186 Offence of breach of disqualification

Power to make persons liable for company's debts

- 1187 Personal liability for debts of company

Status: Point in time view as at 25/05/2018.

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- 1189 Statements from persons disqualified
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- 1191 Offences

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- 1202 Disclosure required: business documents etc
- 1203 Exemption for large partnerships if certain conditions met
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- 1205 Criminal consequences of failure to make required disclosure
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STATUTORY AUDITORS

CHAPTER 1

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- 1214 Independence requirement
- 1215 Effect of lack of independence

Effect of appointment of a partnership

- 1216 Effect of appointment of a partnership

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- 1217 Supervisory bodies
- 1218 Exemption from liability for damages

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- 1219 Appropriate qualifications
- 1220 Qualifying bodies and recognised professional qualifications
- 1221 Approval of third country qualifications
- 1222 Eligibility of individuals retaining only 1967 Act authorisation

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- 1223 Matters to be notified to the Secretary of State
- 1223ZA Matters to be notified to the competent authority
- 1223A Notification of matters relevant to other EEA States
- 1224 The Secretary of State's power to call for information
- 1224ZA The competent authority's power to call for information
- 1224A Restrictions on disclosure

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- 1225 Enforcement: general
- 1225A Directions: general
- 1225B Directions: supplementary
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- 1225D Financial penalties: general
- 1225E Financial penalties: supplementary
- 1225F Appeals against financial penalties
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- 1226 Auditors General: eligibility for appointment as a statutory auditor

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- 1227 Individuals responsible for audit work on behalf of Auditors General

The Independent Supervisor

- 1228 Appointment of the Independent Supervisor

Supervision of Auditors General

- 1229 Supervision of Auditors General by the Independent Supervisor
- 1230 Duties of Auditors General in relation to supervision arrangements

Reporting requirement

- 1231 Reports by the Independent Supervisor

Information

- 1232 Matters to be notified to the Independent Supervisor
- 1233 The Independent Supervisor's power to call for information

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- 1234 Suspension notices
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- 1236 Compliance orders

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- 1237 Proceedings involving the Independent Supervisor

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- 1238 Grants to the Independent Supervisor

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- 1243 Matters to be notified to the Secretary of State
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- 1248 Secretary of State's power to require second audit of a company
- 1249 Supplementary provision about second audits

False and misleading statements

- 1250 Misleading, false and deceptive statements

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- 1251 Fees

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- 1251A Duty of the Secretary of State to report on inspections

Delegation of Secretary of State's functions

- 1252 Delegation of the Secretary of State's functions
- 1253 Delegation of functions to an existing body

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- 1253B Requests from EEA competent authorities
- 1253C Notification to competent authorities of other EEA States

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- 1253D Restriction on transfer of audit working papers to third countries
- 1253DA Transfer by Secretary of State
- 1253DB Transfer by statutory auditor with approval of Secretary of State
- 1253DC Transfer by statutory auditor for purposes of investigation of auditor
- 1253DD Agreement of EEA competent authority
- 1253DE Transfer by means of inspection
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- 1253F Publication of working arrangements

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- 1254 Directions to comply with international obligations

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- 1256 Time limits for prosecution of offences
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- 1265 The transparency obligations directive

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- 1266 Transparency rules
- 1267 Competent authority's power to call for information
- 1268 Powers exercisable in case of infringement of transparency obligation

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- 1269 Corporate governance rules
- 1270 Liability for false or misleading statements in certain publications
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- 1272 Transparency obligations and related matters: minor and consequential amendments
- 1273 Corporate governance regulations

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- 1277 Power to require information about exercise of voting rights
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- 1279 Shares to which information provisions apply
- 1280 Obligations with respect to provision of information

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- 1281 Disclosure of information under the Enterprise Act 2002

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- 1282 Payment of expenses of winding up

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- 1289 Regulations and orders: negative resolution procedure
- 1290 Regulations and orders: affirmative resolution procedure
- 1291 Regulations and orders: approval after being made
- 1292 Regulations and orders: supplementary

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“Bank of England”

1292A “Bank of England”

Meaning of “enactment”

1293 Meaning of “enactment”

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1294 Power to make consequential amendments etc

1295 Repeals

1296 Power to make transitional provision and savings

1297 Continuity of the law

PART 47

FINAL PROVISIONS

1298 Short title

1299 Extent

1300 Commencement

Companies Act 2006

SCHEDULE 1 — Connected persons: references to an interest in shares or debentures

Introduction

1 (1) The provisions of this Schedule have effect for the...

General provisions

2 (1) A reference to an interest in shares includes any...

Rights to acquire shares

3 (1) A person is taken to have an interest in...

Right to exercise or control exercise of rights

4 (1) A person is taken to have an interest in...

Bodies corporate

5 (1) A person is taken to be interested in shares...

Trusts

6 (1) Where an interest in shares is comprised in property...

SCHEDULE 1A — References to people with significant control over a company

PART 1 — THE SPECIFIED CONDITIONS

Introduction

1 This Part of this Schedule specifies the conditions at least...

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Ownership of shares

2 The first condition is that X holds, directly or indirectly,...

Ownership of voting rights

3 The second condition is that X holds, directly or indirectly,...

Ownership of right to appoint or remove directors

4 The third condition is that X holds the right, directly...

Significant influence or control

5 The fourth condition is that X has the right to...

Trusts, partnerships etc

6 The fifth condition is that— (a) the trustees of a...
PART 2 — HOLDING AN INTEREST IN A COMPANY ETC

Introduction

7 This Part of this Schedule specifies the circumstances in which,...

Holding an interest

8 (1) V holds an interest in company W if—

Interests held through a legal entity

9 (1) This paragraph applies where V— (a) holds an interest...
PART 3 — SUPPLEMENTARY PROVISION

Introduction

10 This Part sets out rules for the interpretation of this...

Joint interests

11 If two or more persons each hold a share or...

Joint arrangements

12 (1) If shares or rights held by a person and...

Calculating shareholdings

13 (1) In relation to a legal entity that has a...

Voting rights

14 (1) A reference to the voting rights in a legal...
15 In applying this Schedule, the voting rights in a legal...

Rights to appoint or remove members of the board

16 A reference to the right to appoint or remove a...
17 References to a board of directors, in the case of...

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Shares or rights held “indirectly”

- 18 (1) A person holds a share “indirectly” if the person...

Shares held by nominees

- 19 A share held by a person as nominee for another...

Rights treated as held by person who controls their exercise

- 20 (1) Where a person controls a right, the right is...
21 (1) “Arrangement” includes— (a) any scheme, agreement or...

Rights exercisable only in certain circumstances etc

- 22 (1) Rights that are exercisable only in certain circumstances are...

Rights attached to shares held by way of security

- 23 Rights attached to shares held by way of security provided...

Significant influence or control

- 24 (1) The Secretary of State must issue guidance about the...

Limited partnerships

- 25 (1) An individual does not meet the specified condition in...
PART 4 — POWER TO AMEND THRESHOLDS ETC
26 (1) The Secretary of State may by regulations amend this...

SCHEDULE 1B — Enforcement of disclosure requirements

Right to issue restrictions notice

- 1 (1) This paragraph applies if— (a) a notice under section...

Relevant interests

- 2 (1) For the purposes of this Schedule, a person has...

Effect of restrictions notice

- 3 (1) The effect of a restrictions notice issued under paragraph...

Protection of third party rights

- 4 (1) The court may give a direction under this paragraph...

Breach of restrictions

- 5 (1) A person commits an offence if the person does...
6 If shares in a company are issued in contravention of...
7 (1) A person guilty of an offence under paragraph 5...

Relaxation of restrictions

- 8 (1) An application may be made to the court for...

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Orders for sale

- 9 (1) The court may order that the relevant interest subject...
10 (1) If a relevant interest is sold in pursuance of...

Company's power to withdraw restrictions notice

- 11 A company that issues a person with a restrictions notice...

Supplementary provision

- 12 (1) The Secretary of State may by regulations make provision...

Offences for failing to comply with notices

- 13 (1) A person to whom a notice under section 790D...

Offences for failing to provide information

- 14 (1) A person commits an offence if the person—

SCHEDULE 2 — Specified persons, descriptions of disclosures etc for the purposes of section 948

PART 1 — SPECIFIED PERSONS

(A) UNITED KINGDOM

- 1 The Secretary of State.
2 The Department of Enterprise, Trade and Investment for Northern Ireland...
3 The Treasury.
4 The Bank of England.
5 The Financial Services Authority.
6 The Commissioners for Her Majesty's Revenue and Customs.
7 The Lord Advocate.
8 The Director of Public Prosecutions.
9 The Director of Public Prosecutions for Northern Ireland.
10 A constable.
11 A procurator fiscal.
12 The Scottish Ministers.

(B) JERSEY

- 1 The Minister for Economic Development.
2 The Minister for Treasury and Resources.
3 The Jersey Financial Services Commission.
4 The Comptroller of Income Tax.
5 The Agent of the Impôts.
6 Her Majesty's Attorney General for Jersey.
7 The Viscount.
8 A police officer (within the meaning of the Interpretation (Jersey)...

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(C) GUERNSEY

- 1 The Commerce and Employment Department.
- 2 The Treasury and Resources Department.
- 3 The Guernsey Financial Services Commission.
- 4 The Director of Income Tax.
- 5 The Chief Officer of Customs and Excise.
- 6 Her Majesty's Procureur.
- 7 A police officer (within the meaning of the Companies (Guernsey)...

(D) ISLE OF MAN

- 1 (1) The members and officers of each of the Departments...
 - 2 The Treasury of the Isle of Man.
 - 3 The Financial Supervision Commission of the Isle of Man.
 - 4 Her Majesty's Attorney General of the Isle of Man.
 - 5 A constable (within the meaning of the Interpretation Act 1976...
- PART 2 — SPECIFIED DESCRIPTIONS OF DISCLOSURES

(A) UNITED KINGDOM

- 1 A disclosure for the purpose of enabling or assisting a...
- 2 A disclosure for the purpose of enabling or assisting an...
- 3 A disclosure for the purpose of enabling or assisting a...
- 4 A disclosure for the purpose of enabling or assisting a...
- 5 A disclosure for the purpose of enabling or assisting a...
- 6 A disclosure for the purpose of enabling or assisting a...
- 7 A disclosure for the purpose of enabling or assisting the...
- 8 A disclosure for the purpose of enabling or assisting a...
- 9 A disclosure for the purpose of enabling or assisting a...
- 10 A disclosure for the purpose of enabling or assisting a...
- 11 A disclosure for the purpose of enabling or assisting the...
- 12 A disclosure for the purpose of enabling or assisting a...
- 13 A disclosure for the purpose of enabling or assisting the...
- 14 A disclosure for the purpose of enabling or assisting the...
- 15 A disclosure for the purpose of enabling or assisting the...
- 16 A disclosure for the purpose of enabling or assisting a...
- 17 A disclosure for the purpose of enabling or assisting an...
- 18
- 19 A disclosure for the purpose of enabling or assisting a...
- 20 A disclosure for the purpose of enabling or assisting the...
- 21 A disclosure for the purpose of enabling or assisting the...
- 22 A disclosure for the purpose of enabling or assisting the...
- 23 A disclosure for the purpose of enabling or assisting the...
- 24 A disclosure for the purpose of enabling or assisting organs...
- 25 A disclosure for the purpose of enabling or assisting the...
- 26
- 27 A disclosure with a view to the institution of, or...
- 28 A disclosure for the purpose of enabling or assisting an...
- 29 A disclosure for the purpose of enabling or assisting the...

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- 30 A disclosure for the purpose of enabling or assisting the...
- 31 A disclosure for the purpose of enabling or assisting the...
- 32 A disclosure by the Gambling Commission to the Comptroller and...
- 33 A disclosure for the purposes of enabling or assisting a...
- 34 A disclosure for the purpose of enabling or assisting an...
- 35 A disclosure for the purpose of enabling or assisting an...
- 36A A disclosure for the purpose of enabling or assisting the...
- 36 A disclosure for the purpose of enabling or assisting a...
- 37 A disclosure for the purpose of enabling or assisting the...
- 38 A disclosure for the purpose of enabling or assisting the...
- 39 A disclosure for the purpose of enabling or assisting a...
- 40 (1) A disclosure for the purpose of enabling or assisting...
- 41 A disclosure for the purpose of enabling or assisting a...
- 42 A disclosure for the purpose of enabling or assisting a...
- 43 A disclosure with a view to the institution of, or...
- 44 A disclosure for the purpose of enabling or assisting a...
- 45 A disclosure for the purpose of enabling or assisting a...
- 46 A disclosure for the purpose of enabling or assisting the...
- 47 A disclosure for the purpose of enabling or assisting a...
- 48 A disclosure with a view to the institution of, or...
- 49 A disclosure with a view to the institution of, or...
- 50 A disclosure for the purposes of proceedings before a tribunal...
- 51 A disclosure for the purpose of enabling or assisting a...
- 52 (1) A disclosure with a view to the institution of,...
- 53 (1) A disclosure with a view to the institution of,...

(B) JERSEY

- 1 A disclosure for the purpose of enabling or assisting an...
- 2 A disclosure for the purpose of enabling or assisting a...
- 3 A disclosure for the purpose of enabling or assisting an...
- 4 A disclosure for the purpose of enabling or assisting the...
- 5 A disclosure for the purpose of enabling or assisting the...
- 6 A disclosure for the purpose of enabling or assisting the...
- 7 A disclosure for the purpose of enabling or assisting the...
- 8 A disclosure for the purpose of enabling or assisting Her...
- 9 A disclosure for the purpose of enabling or assisting Her...
- 10 A disclosure for the purpose of enabling or assisting the...
- 11 A disclosure with a view to the institution of, or...
- 12 (1) A disclosure with a view to the institution of,...
- 13 (1) A disclosure with a view to the institution of,...

(C) GUERNSEY

- 1 A disclosure for the purpose of enabling or assisting the...
- 2 A disclosure for the purpose of enabling or assisting a...
- 3 A disclosure for the purpose of enabling or assisting Her...
- 4 A disclosure for the purpose of enabling or assisting the...
- 5 A disclosure for the purpose of enabling or assisting any...
- 6 A disclosure with a view to the institution of, or...
- 7 (1) A disclosure with a view to the institution of,...

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- 8 (1) A disclosure with a view to the institution of,...

(D) ISLE OF MAN

- 1 A disclosure for the purpose of enabling or assisting an...
2 A disclosure for the purpose of enabling or assisting a...
3 A disclosure for the purpose of enabling or assisting the...
4 A disclosure for the purpose of enabling or assisting an...
5 A disclosure for the purpose of enabling or assisting the...
6 A disclosure for the purpose of enabling or assisting an...
7 A disclosure for the purpose of enabling or assisting the...
8 A disclosure with a view to the institution of, or...
9 A disclosure for the purpose of enabling or assisting—
10 A disclosure for the purpose of enabling or assisting the...
11 A disclosure for the purpose of enabling or assisting the...
12 A disclosure for the purpose of enabling or assisting the...
13 A disclosure for the purpose of enabling or assisting Her...
14 A disclosure for the purpose of enabling or assisting the...
15 A disclosure for the purpose of enabling or assisting an...
16 (1) A disclosure with a view to the institution of, ...
17 (1) A disclosure with a view to the institution of, ...

(E) GENERAL

- 1 A disclosure for the purpose of enabling or assisting—
2 (1) A disclosure for the purpose of enabling or assisting...
3 A disclosure with a view to the institution of, or...
4 A disclosure for the purpose of the provision of a...
5 A disclosure in pursuance of any EU obligation.
PART 3 — OVERSEAS REGULATORY BODIES
1 (1) A disclosure is made in accordance with this Part...
2 In determining whether to disclose information to a person or...

SCHEDULE 3 — Amendments of remaining provisions of the Companies Act 1985 relating to offences

Failure to give information about interests in shares etc

- 1 (1) In subsection (3) of section 444 of the Companies...

Obstruction of rights conferred by a warrant or failure to comply with requirement under section 448

- 2 (1) In section 448(7) of the Companies Act 1985 (obstruction...

Wrongful disclosure of information to which section 449 applies

- 3 (1) Section 449 of the Companies Act 1985 (wrongful disclosure...

Destruction, mutilation etc of company documents

- 4 (1) For subsection (3) of section 450 of the Companies...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Provision of false information in purported compliance with section 447

5 (1) For subsection (2) of section 451 of the Companies...

Obstruction of inspector, etc exercising power to enter and remain on premises

6 (1) Section 453A of the Companies Act 1985 (obstruction of...

Attempted evasion of restrictions under Part 15

7 (1) In subsection (1) of section 455 of the Companies...

SCHEDULE 4 — Documents and information sent or supplied to a company
Part 1 — INTRODUCTION

Application of Schedule

1 (1) This Schedule applies to documents or information sent or...
Part 2 — COMMUNICATIONS IN HARD COPY FORM

Introduction

2 A document or information is validly sent or supplied to...

Method of communication in hard copy form

3 (1) A document or information in hard copy form may...

Address for communications in hard copy form

4 A document or information in hard copy form may be...
Part 3 — COMMUNICATIONS IN ELECTRONIC FORM

Introduction

5 A document or information is validly sent or supplied to...

Conditions for use of communications in electronic form

6 A document or information may only be sent or supplied...

Address for communications in electronic form

7 (1) Where the document or information is sent or supplied...
Part 4 — OTHER AGREED FORMS OF COMMUNICATION

8 A document or information that is sent or supplied to...

SCHEDULE 5 — Communications by a company
Part 1 — INTRODUCTION

Application of this Schedule

1 This Schedule applies to documents or information sent or supplied...
Part 2 — COMMUNICATIONS IN HARD COPY FORM

Introduction

2 A document or information is validly sent or supplied by...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Method of communication in hard copy form

- 3 (1) A document or information in hard copy form must...

Address for communications in hard copy form

- 4 (1) A document or information in hard copy form may...
Part 3 — COMMUNICATIONS IN ELECTRONIC FORM

Introduction

- 5 A document or information is validly sent or supplied by...

Agreement to communications in electronic form

- 6 A document or information may only be sent or supplied...

Address for communications in electronic form

- 7 (1) Where the document or information is sent or supplied...
Part 4 — COMMUNICATIONS BY MEANS OF A WEBSITE

Use of website

- 8 A document or information is validly sent or supplied by...

Agreement to use of website

- 9 A document or information may only be sent or supplied...

Deemed agreement of members of company etc to use of website

- 10 (1) This paragraph applies to a document or information to...

Deemed agreement of debenture holders to use of website

- 11 (1) This paragraph applies to a document or information to...

Availability of document or information

- 12 (1) A document or information authorised or required to be...

Notification of availability

- 13 (1) The company must notify the intended recipient of—

Period of availability on website

- 14 (1) The company must make the document or information available...

Part 5 — OTHER AGREED FORMS OF COMMUNICATION

- 15 A document or information that is sent or supplied otherwise...

Part 6 — SUPPLEMENTARY PROVISIONS

Joint holders of shares or debentures

- 16 (1) This paragraph applies in relation to documents or information...

Death or bankruptcy of holder of shares

- 17 (1) This paragraph has effect in the case of the...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULE 6 — Meaning of “subsidiary” etc: supplementary provisions

Introduction

- 1 The provisions of this Part of this Schedule explain expressions...

Voting rights in a company

- 2 In section 1159(1)(a) and (c) the references to the voting...

Right to appoint or remove a majority of the directors

- 3 (1) In section 1159(1)(b) the reference to the right to...

Rights exercisable only in certain circumstances or temporarily incapable of exercise

- 4 (1) Rights which are exercisable only in certain circumstances shall...

Rights held by one person on behalf of another

- 5 Rights held by a person in a fiduciary capacity shall...
- 6 (1) Rights held by a person as nominee for another...

Rights attached to shares held by way of security

- 7 Rights attached to shares held by way of security shall...

Rights attributed to holding company

- 8 (1) Rights shall be treated as held by a holding...

Disregard of certain rights

- 9 The voting rights in a company shall be reduced by...

Supplementary

- 10 References in any provision of paragraphs 5 to 9 to...

SCHEDULE 7 — Parent and subsidiary undertakings: supplementary provisions

Introduction

- 1 The provisions of this Schedule explain expressions used in section...

Voting rights in an undertaking

- 2 (1) In section 1162(2)(a) and (d) the references to the...

Right to appoint or remove a majority of the directors

- 3 (1) In section 1162(2)(b) the reference to the right to...

Right to exercise dominant influence

- 4 (1) For the purposes of section 1162(2)(c) an undertaking shall...

Rights exercisable only in certain circumstances or temporarily incapable of exercise

- 5 (1) Rights which are exercisable only in certain circumstances shall...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Rights held by one person on behalf of another

- 6 Rights held by a person in a fiduciary capacity shall...
- 7 (1) Rights held by a person as nominee for another...

Rights attached to shares held by way of security

- 8 Rights attached to shares held by way of security shall...

Rights attributed to parent undertaking

- 9 (1) Rights shall be treated as held by a parent...

Disregard of certain rights

- 10 The voting rights in an undertaking shall be reduced by...

Supplementary

- 11 References in any provision of paragraphs 6 to 10 to...

SCHEDULE 8 — Index of defined expressions

SCHEDULE 9 — Removal of special provisions about accounts and audit of charitable companies

Part 1 — THE COMPANIES ACT 1985 (C. 6)

- 1 Removal of special provisions about accounts and audit of charitable companies
- 2 Removal of special provisions about accounts and audit of charitable companies
- 3 Removal of special provisions about accounts and audit of charitable companies
- 4 Removal of special provisions about accounts and audit of charitable companies
- 5 Removal of special provisions about accounts and audit of charitable companies
- 6 Removal of special provisions about accounts and audit of charitable companies
- 7 Removal of special provisions about accounts and audit of charitable companies
- 8 Removal of special provisions about accounts and audit of charitable companies

Part 2 — THE COMPANIES (NORTHERN IRELAND) ORDER 1986 (S.I. 1986/1032 (N.I. 6))

- 9 Removal of special provisions about accounts and audit of charitable companies
- 10 Removal of special provisions about accounts and audit of charitable companies
- 11 Removal of special provisions about accounts and audit of charitable companies
- 12 Removal of special provisions about accounts and audit of charitable companies
- 13 Removal of special provisions about accounts and audit of charitable companies

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- 14 Removal of special provisions about accounts and audit of charitable companies
- 15 Removal of special provisions about accounts and audit of charitable companies
- 16 Removal of special provisions about accounts and audit of charitable companies

SCHEDULE 10 — Recognised supervisory bodies

Part 1 — GRANT AND REVOCATION OF RECOGNITION OF A SUPERVISORY BODY

Application for recognition of supervisory body

- 1 (1) A supervisory body may apply to the Secretary of...

Grant and refusal of recognition

- 2 (1) The Secretary of State may, on an application duly...

Revocation of recognition

- 3 (1) A recognition order in respect of a body may...

Transitional provision

- 4 A recognition order made and not revoked under—

Orders not statutory instruments

- 5 Orders under this Part of this Schedule shall not be...

Part 2 — REQUIREMENTS FOR RECOGNITION OF A SUPERVISORY BODY

Delegation etc. of tasks by competent authority

- 5A The body (“B”) must have rules providing that—

Consultation

- 5B The body must consult with the competent authority and with...

Holding of appropriate qualification

- 6 (1) The body must have rules to the effect that...
- 7 (1) This paragraph explains what is meant in paragraph 6(1)(b)...
- 7A (1) The body must have rules and practices governing the...

Auditors to be fit and proper persons

- 8 (1) The body must have adequate rules and practices designed...

Professional integrity and independence

- 9 (1) The body must have adequate rules and practices designed...

Technical standards

- 10 (1) The body must have rules and practices as to—...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Technical standards for group audits

10A (1) The body must have rules and practices as to...

Public interest entity reporting requirements

10B

Public interest entity independence requirements

10C (1)

Procedures for maintaining competence

11 The body must have rules and practices designed to ensure...

Monitoring and enforcement

12 (1) The body must— (a) have adequate resources for the...

Monitoring of audits

13 (1) The body must— (a) have adequate arrangements for enabling...

Membership, eligibility and enforcement

14 The rules and practices of the body relating to—

Investigation of complaints

15 (1) The body must have effective arrangements for the investigation...

Independent investigation for enforcement purposes

16 (1) The body must have rules and practices designed to...

Transfer of papers to third countries

16A (1) The body must have adequate rules and practices designed...

Transfer to approved third country competent authority

16AA The requirements of this paragraph are that—

Transfer for purposes of investigation of auditor

16AB (1) The requirements of this paragraph are that—

Meeting of claims arising out of audit work

17 (1) The body must have adequate rules or arrangements designed...

Register of auditors and other information to be made available

18 The body must have rules requiring persons eligible under its...

Taking account of costs of compliance

19 The body must have satisfactory arrangements for taking account, in...

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Promotion and maintenance of standards

- 20 The body must be able and willing—

Supplementary: funding of arrangements

- 20ZA (1) This paragraph applies where, under regulation 3 of the...

Interpretation

- 20A In this Part of this Schedule— “audit reporting requirements” has...
Part 3 — ARRANGEMENTS IN WHICH RECOGNISED SUPERVISORY BODIES
ARE REQUIRED TO PARTICIPATE

Arrangements for setting standards relating to professional integrity and independence

- 21 Arrangements in which recognised supervisory bodies are required to participate

Arrangements for setting technical standards

- 22 Arrangements in which recognised supervisory bodies are required to participate

Arrangements for setting standards relating to public interest entity reporting requirements

- 22A Arrangements in which recognised supervisory bodies are required to participate

Arrangements for setting standards relating to public interest entity independence requirements

- 22B Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent monitoring of audits of listed companies and other major bodies

- 23 Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent monitoring of third country audits

- 23A Arrangements in which recognised supervisory bodies are required to participate

Arrangements for independent investigation for disciplinary purposes of public interest cases

- 24 Arrangements in which recognised supervisory bodies are required to participate

Supplementary: arrangements to operate independently of body

- 25 Arrangements in which recognised supervisory bodies are required to participate

Status: Point in time view as at 25/05/2018.

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Supplementary: funding of arrangements

- 26 Arrangements in which recognised supervisory bodies are required to participate

Supplementary: scope of arrangement

- 27 Arrangements in which recognised supervisory bodies are required to participate

SCHEDULE 11 — Recognised professional qualifications

Part 1 — GRANT AND REVOCATION OF RECOGNITION OF A PROFESSIONAL QUALIFICATION

Application for recognition of professional qualification

- 1 (1) A qualifying body may apply to the Secretary of...

Grant and refusal of recognition

- 2 (1) The Secretary of State may, on an application duly...

Revocation of recognition

- 3 (1) A recognition order may be revoked by a further...

Transitional provision

- 4 A recognition order made and not revoked under—

Orders not statutory instruments

- 5 Orders under this Part of this Schedule shall not be...

Part 2 — REQUIREMENTS FOR RECOGNITION OF A PROFESSIONAL QUALIFICATION

Entry requirements

- 6 (1) The qualification must only be open to persons who—...

Requirement for theoretical instruction or professional experience

- 7 (1) The qualification must be restricted to persons who—

Examination

- 8 (1) The qualification must be restricted to persons who have...

Practical training

- 9 (1) The qualification must be restricted to persons who have...

Supplementary provision with respect to a sufficient period of professional experience

- 10 (1) Periods of theoretical instruction in the fields of finance,...

The body offering the qualification

- 11 (1) The body offering the qualification must have—

Status: Point in time view as at 25/05/2018.

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SCHEDULE 11A — Specified persons, descriptions, disclosures etc for the purposes of section 1224A

PART 1 — SPECIFIED PERSONS

- 1 The Secretary of State.
- 2 The Department of Enterprise, Trade and Investment for Northern Ireland...
- 3 The Treasury.
- 4 The Bank of England.
- 5 The Financial Services Authority.
- 6 The Commissioners for Her Majesty's Revenue and Customs.
- 7 The Lord Advocate.
- 8 The Director of Public Prosecutions.
- 9 The Director of Public Prosecutions for Northern Ireland.
- 10 A constable.
- 11 A procurator fiscal.
- 12 The Scottish Ministers.
- 13 A body designated by the Secretary of State under section...
- 14 A recognised supervisory body.
- 15 A recognised qualifying body.
- 16 The competent authority.
- 17 The Independent Supervisor.
- 17A A recognised supervisory body as defined in section 1217(4) and...
- 17B A recognised qualifying body as defined in section 1219(13) as...
- 17C A body designated by the Secretary of State under section...
- 17D A body with which a recognised supervisory body within the...

PART 2 — SPECIFIED DESCRIPTIONS OF DISCLOSURES

- 18 A disclosure for the purpose of enabling or assisting a...
- 19 A disclosure for the purpose of enabling or assisting an...
- 20 A disclosure for the purpose of enabling or assisting a...
- 21 A disclosure for the purpose of enabling or assisting a...
- 22 A disclosure for the purpose of enabling or assisting a...
- 23 A disclosure for the purpose of enabling or assisting a...
- 24 A disclosure for the purpose of enabling or assisting the...
- 25 A disclosure for the purpose of enabling or assisting a...
- 26 A disclosure for the purpose of enabling or assisting a...
- 27 A disclosure for the purpose of enabling or assisting a...
- 28 A disclosure for the purpose of enabling or assisting the...
- 29 A disclosure for the purpose of enabling or assisting a...
- 30 A disclosure for the purpose of enabling or assisting the...
- 31 A disclosure for the purpose of enabling or assisting the...
- 32 A disclosure for the purpose of enabling or assisting the...
- 33 A disclosure for the purpose of enabling or assisting a...
- 34 A disclosure for the purpose of enabling or assisting the...
- 35 A disclosure for the purpose of enabling or assisting the...
- 36 A disclosure for the purpose of enabling or assisting—
- 37 A disclosure for the purpose of enabling or assisting the...
- 38 A disclosure for the purpose of enabling or assisting organs...
- 39 A disclosure for the purpose of enabling or assisting the...
- 40 Specified persons, descriptions, disclosures for the purposes of section 1224A
- 41 A disclosure with a view to the institution of, or...
- 42 A disclosure for the purpose of enabling or assisting an...
- 43 A disclosure for the purpose of enabling or assisting the...

Status: Point in time view as at 25/05/2018.

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- 44 A disclosure for the purpose of enabling or assisting the...
 - 45 A disclosure for the purpose of enabling or assisting the...
 - 46 A disclosure for the purpose of enabling or assisting the...
 - 47 A disclosure by the Gambling Commission to the Comptroller and...
 - 48 A disclosure for the purposes of enabling or assisting a...
 - 49 A disclosure for the purpose of enabling or assisting an...
 - 50 A disclosure for the purpose of enabling or assisting an...
 - 51 A disclosure for the purpose of enabling or assisting a...
 - 51A A disclosure for the purpose of enabling or assisting the...
 - 52 A disclosure for the purpose of enabling or assisting the...
 - 53 A disclosure for the purpose of enabling or assisting the...
 - 54 A disclosure for the purpose of enabling or assisting a...
 - 55 A disclosure for the purpose of enabling or assisting a...
 - 56 A disclosure for the purpose of enabling or assisting a...
 - 57 A disclosure for the purpose of enabling or assisting a...
 - 58 A disclosure with a view to the institution of, or...
 - 59 A disclosure for the purpose of enabling or assisting a...
 - 60 A disclosure for the purpose of enabling or assisting a...
 - 61 A disclosure for the purpose of making available to an...
 - 62 A disclosure for the purpose of making available to the...
 - 63 A disclosure for the purpose of enabling or assisting an...
 - 64 A disclosure for the purpose of enabling or assisting the...
 - 65 A disclosure for the purpose of enabling or assisting a...
 - 66 A disclosure for the purpose of enabling or assisting an...
 - 67 A disclosure for the purpose of enabling or assisting the...
 - 68 A disclosure with a view to the institution of, or...
 - 69 A disclosure for the purpose of enabling or assisting a...
 - 70 A disclosure with a view to the institution of, or...
 - 71 A disclosure with a view to the institution of, or...
 - 72 A disclosure for the purposes of proceedings before the Financial...
 - 73 A disclosure for the purposes of proceedings before a tribunal...
 - 74 A disclosure for the purpose of enabling or assisting a...
 - 75 A disclosure with a view to the institution of, or...
 - 76 A disclosure with a view to the institution of, or...
 - 77 A disclosure for the purpose of the provision of a...
 - 78 A disclosure in pursuance of any EU obligation.
- PART 3 — OVERSEAS REGULATORY BODIES
- 79 A disclosure is made in accordance with this Part of...
 - 80 A disclosure is made in accordance with this Part of...

SCHEDULE 12 — Arrangements in which registered third country auditors are required to participate

Arrangements for independent monitoring of audits of UK-traded non-EEA companies

- 1 (1) The arrangements referred to in section 1242(1)(a) are appropriate...

Arrangements for independent investigations for disciplinary purposes

- 2 (1) The arrangements referred to in section 1242(1)(b) are appropriate...

Supplementary: arrangements to operate independently of third country auditor

- 3 (1) This paragraph applies for the purposes of—

Status: Point in time view as at 25/05/2018.

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Supplementary: funding of arrangements

- 4 (1) The registered third country auditor must pay any of...

Supplementary: scope of arrangements

- 5 Arrangements may qualify as arrangements within either of paragraphs 1...

Specification of particular arrangements by the Secretary of State

- 6 (1) If there exist two or more sets of arrangements...

SCHEDULE 13 — Supplementary provisions with respect to delegation order

Operation of this Schedule

- 1 (1) This Schedule has effect in relation to a body...

Status

- 2 The body is not to be regarded as acting on...

Name, members and chairman

- 3 (1) The body is to be known by such name...

Financial provisions

- 4 (1) The body must pay to its chairman and members...

Proceedings

- 5 (1) The delegation order may contain such provision as the...

Fees

- 6 (1) The body may retain fees payable to it.

Legislative functions

- 7 (1) Regulations or an order made by the body in...
8 (1) Immediately after an instrument is made it must be...
9 (1) The production of a printed copy of an instrument...

Report and accounts

- 10 (1) The body must, at least once in each calendar...

Other supplementary provisions

- 11 (1) The transfer of a function to a body designated...
12 Where a delegation order is revoked, the Secretary of State...
13 (1) This paragraph applies where the body is an unincorporated...

SCHEDULE 14 — Statutory auditors: consequential amendments

Status: Point in time view as at 25/05/2018.

Changes to legislation: Companies Act 2006 is up to date with all changes known to be in force on or before 19 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

Companies (Audit, Investigations and Community Enterprise) Act 2004 (c. 27)

- 1 (1) Section 16 of the Companies (Audit, Investigations and Community...

SCHEDULE 15 — Transparency obligations and related matters: minor and consequential amendments

Part 1 — AMENDMENTS OF THE FINANCIAL SERVICES AND MARKETS ACT 2000

- 1 Part 6 of the Financial Services and Markets Act 2000...
- 2 In section 73 (general duty of competent authority), after subsection...
- 3 In section 73A (Part 6 Rules), after subsection (5) insert—...
- 4 For the cross-heading before section 90 substitute “ Compensation for...
- 5 For the heading to section 90 substitute “ Compensation for...
- 6 (1) Section 91 (penalties for breach of Part 6 rules)...
- 7 In section 96B (persons discharging managerial responsibilities and connected persons)—...
- 8 In section 97(1) (appointment by the competent authority of persons...
- 9 In section 99 (fees) after subsection (1B) insert—
- 10 (1) Section 102A (meaning of “securities” etc) is amended as...
- 11 (1) Section 103(1) (interpretation of Part 6) is amended as...
- 12 In section 429(2) (Parliamentary control of statutory instruments: affirmative procedure)...

Part 2 — AMENDMENTS OF THE COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004

- 13 Chapter 2 of Part 1 of the Companies (Audit, Investigations...
- 14 (1) Section 14 (supervision of periodic accounts and reports of...
- 15 (1) Section 15 (application of certain company law provisions to...

SCHEDULE 16 — Repeals

Status:

Point in time view as at 25/05/2018.

Changes to legislation:

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