

*These notes refer to the Companies Act 2006 (c.46)  
which received Royal Assent on 8 November 2006*

# COMPANIES ACT 2006

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## EXPLANATORY NOTES

### COMMENTARY

#### **Part 16: Audit**

##### *Chapter 1: Requirement for Audited Accounts*

##### *Section 484: General power of amendment by regulations*

736. This section provides a power for the Secretary of State to amend the provisions of this Chapter. Taken together with section 468, it broadly restates the power in section 257 of the 1985 Act. *Subsection (2)* enables the regulations to make consequential changes to other legislation. The power is subject to affirmative resolution if it is extending the requirement for audit, or otherwise making requirements more onerous; and to negative resolution otherwise.