
STATUTORY INSTRUMENTS

2008 No. 674

The Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008

Citation

1. This Order may be cited as the Companies Act 2006 (Commencement No. 6, Saving and Commencement Nos. 3 and 5 (Amendment)) Order 2008.

Coming into force

- 2.—(1) The provisions of this Order come into force as follows.
- (2) Article 3 and Schedule 1 come into force on 1st April 2008.
 - (3) Subject to paragraph (4), articles 4 and 5 and Schedules 2 and 3 come into force on 6th April 2008.
 - (4) Paragraph 1 of Schedule 3 comes into force on 1st October 2008.
 - (5) Article 6 comes into force—
 - (a) on 1st April 2008 so far as relating to provisions coming into force on that date;
 - (b) on 6th April 2008 so far as relating to provisions coming into force on that date;
 - (c) on 1st October 2008 so far as relating to provisions coming into force on that date.

Provisions of the Companies Act 2006 coming into force on 1st April 2008

- 3.—(1) The following provisions of the Companies Act 2006 come into force on 1st April 2008—
- (a) section 1175 (removal of special provisions about accounts and audit of charitable companies: Great Britain), so far as it relates to Part 7 of the Companies Act 1985(1);
 - (b) Part 1 of Schedule 9;
 - (c) section 1295 and Schedule 16 (repeals), so far as relating to the repeals specified in Schedule 1 to this Order.
- (2) The provisions brought into force by paragraph (1) have effect in relation to accounts for financial years beginning on or after 1st April 2008.
- (3) Nothing in this article affects the operation of the repealed enactments—
- (a) in relation to accounts for financial years beginning before 1st April 2008, or
 - (b) as applied by paragraph 16A of Schedule 1 to the Housing Act 1996(2) (registered social landlords).

(1) 1985 c.6.

(2) 1996 c.52; paragraph 16A was inserted by paragraph 11 of Schedule 11 to the Housing Act 2004 (c.34).

Saving for small charitable companies in Northern Ireland

4.—(1) The repeal of Articles 257A and 257B to 257E of the Companies (Northern Ireland) Order 1986⁽³⁾ (exemptions from audit for certain categories of small companies) does not affect the continued operation of those Articles in relation to companies that are charities.

(2) Schedule 2 to this Order makes provision consequential on the saving in paragraph (1).

(3) The provisions of this article and Schedule 2 have effect in relation to accounts for financial years beginning on or after 6th April 2008.

Amendments of earlier Orders

5. Schedule 3 contains amendments of earlier commencement Orders.

Savings

6.—(1) Nothing in this Order affects any provision of the Companies Act 1985 or the Companies (Northern Ireland) Order 1986 as applied by the Limited Liability Partnerships Regulations 2001⁽⁴⁾ or the Limited Liability Partnerships Regulations (Northern Ireland) 2004⁽⁵⁾ to limited liability partnerships.

(2) The amendments and repeals made by this Order do not affect the operation of section 1297 of the Companies Act 2006 (continuity of the law).

Gareth Thomas
Parliamentary Under Secretary of State for Trade
and Consumer Affairs,
Department for Business, Enterprise and
Regulatory Reform

7th March 2008

(3) [S.I. 1986/1032 \(N.I. 6\)](#); Articles 257A and 257B to 257E were inserted by [S.R. \(N.I.\) 1995 No. 128](#); the Companies Act 2006 (Commencement No. 5, Transitional Provisions and Savings) Order 2007 ([S.I. 2007/3495 \(C. 150\)](#)) provides for their repeal (by section 1295 of and Schedule 16 to the Companies Act 2006) to come into force on 6th April 2008 and to have effect in relation to accounts for financial years beginning on or after that date (see article 8 of, Schedule 2 and paragraph 6 of Schedule 4 to, that Order).

(4) [S.I. 2001/1090](#).

(5) [S.R. \(N.I.\) 2004 No. 307](#).