
STATUTORY INSTRUMENTS

2011 No. 1606

**The Companies (Reporting Requirements
in Mergers and Divisions) Regulations 2011**

PART 3

AMENDMENTS TO PART 27 OF THE COMPANIES ACT 2006

Agreement to dispense with report (merger)

18.—(1) Section 918A(1) (agreement to dispense with expert’s report (merger)) is amended as follows.

(2) In subsection (1)—

- (a) for “the companies involved in the merger” substitute “the merging companies”;
- (b) for “the requirement of section 909 (expert’s report) does not apply” substitute “the following requirements do not apply”.

(3) After subsection (1) insert—

“(1A) The requirements that may be dispensed with under this section are—

- (a) the requirements of—
 - (i) section 908 (directors’ explanatory report),
 - (ii) section 909 (expert’s report),
 - (iii) section 910 (supplementary accounting statement), and
 - (iv) section 911B (report on material changes of assets of merging company);and
- (b) the requirements of section 911 (inspection of documents) so far as relating to any document required to be drawn up under sections 908, 909 or 910.”.

(4) In the section heading, for “**expert’s report**” substitute “**reports etc**”.

Commencement Information

11 [Reg. 18](#) in force at 1.8.2011, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Companies (Reporting Requirements in Mergers and Divisions) Regulations 2011, Section 18.