
STATUTORY INSTRUMENTS

2020 No. 645

**The Companies etc. (Filing Requirements)
(Temporary Modifications) Regulations 2020**

PART 2

Modifications to the Companies Act 2006

- 11.** Section 442 (period allowed for filing accounts) is to have effect as if—
- (a) in subsection (2)—
 - (i) in paragraph (a) for the reference to “nine months” there were substituted a reference to “twelve months”;
 - (ii) in paragraph (b) for the reference to “six months” there were substituted a reference to “nine months”;
 - (b) in subsection (3), in paragraph (a), for the reference to “nine months or six months” there were substituted a reference to “twelve months or nine months”.