

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, SCHEDULE 10. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 10

Section 23.

#### AMENDMENTS CONSEQUENTIAL ON PART I

#### PART I

#### AMENDMENTS OF THE COMPANIES ACT 1985

F1 1 .....

##### Textual Amendments

**F1** Sch. 10 para. 1 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with arts. 7, 8, [Sch. 2](#)) (which transitional provisions in [Sch. 2](#) are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, [Sch.](#))

2 F2 .....

##### Textual Amendments

**F2** Sch. 10 para. 2 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/3495](#), [art. 8](#), [Sch. 2 Pt. 1](#) (with arts. 7, 12)

3 F3 .....

##### Textual Amendments

**F3** Sch. 10 para. 3 repealed (20.1.2007) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); [S.I. 2006/3428](#), [art. 7\(b\)](#), [Sch. 3 Pt. 1](#)

4 F4 .....

##### Textual Amendments

**F4** Sch. 10 para. 4 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/3495](#), [art. 8](#), [Sch. 2 Pt. 1](#) (with arts. 7, 12)

5 F5 .....

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**Textual Amendments**

**F5** Sch. 10 para. 5 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/3495](#), [art. 8](#), [Sch. 2 Pt. 1](#) (with arts. 7, 12)

6 **F6** .....

**Textual Amendments**

**F6** Sch. 10 para. 6 repealed (20.1.2007) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); [S.I. 2006/3428](#), [art. 7\(b\)](#), [Sch. 3 Pt. 1](#)

7 **F7** .....

**Textual Amendments**

**F7** Sch. 10 para. 7 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/3495](#), [art. 8](#), [Sch. 2 Pt. 1](#) (with arts. 7, 12)

8 **F8** .....

**Textual Amendments**

**F8** Sch. 10 para. 8 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/3495](#), [art. 8](#), [Sch. 2 Pt. 1](#) (with arts. 7, 12)

**F9** .....

**Textual Amendments**

**F9** Sch. 10 para. 9 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), [art. 4](#), [Sch. 1 Pt. 1](#) (with arts. 7, 8, [Sch. 2](#)) (which transitional provisions in [Sch. 2](#) are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, [Sch.](#))

10 **F10** .....

**Textual Amendments**

**F10** Sch. 10 para. 10 repealed (1.10.2007) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), [Sch. 16](#); [S.I. 2007/2194](#), {art. 8}, [Sch. 2 Pt. 1](#) (with art. 12, [Sch. 3](#) (as amended by [S.I. 2007/2607](#), arts. 1, 4 and [S.I. 2007/3495](#), arts. 2(6), 11, [Sch. 5 para. 2\(3\)-\(7\)](#))) and subject to [Sch. 1](#))

**F11** .....

**Textual Amendments**

**F11** Sch. 10 para. 11 repealed (28.2.1994) by [S.I. 1994/233](#), [regs. 1\(2\)](#), 6(5)(b)

**F12** .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, SCHEDULE 10. (See end of Document for details)*

**Textual Amendments**

**F12** Sch. 10 para. 12 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8, Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

**F13** 13 .....

**Textual Amendments**

**F13** Sch. 10 para. 13 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8, Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

14 **F14** .....

**Textual Amendments**

**F14** Sch. 10 para. 14 repealed (20.1.2007) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300, [Sch. 16](#); [S.I. 2006/3428](#), [art. 7\(b\)](#), [Sch. 3 Pt. 1](#)

**F15** 15 .....

**Textual Amendments**

**F15** Sch. 10 para. 15 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8, Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

**F16** 16 .....

**Textual Amendments**

**F16** Sch. 10 para. 16 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8, Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

**F17** 17 .....

**Textual Amendments**

**F17** Sch. 10 para. 17 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), [Sch. 16](#); [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8, Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

**F18** 18 .....

*Changes to legislation: There are currently no known outstanding effects for the Companies Act 1989, SCHEDULE 10. (See end of Document for details)*

**Textual Amendments**

**F18** Sch. 10 para. 18 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), **Sch. 16**; [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8](#), [Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

19 **F19** .....

**Textual Amendments**

**F19** Sch. 10 para. 19 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8**, [Sch. 2 Pt. 1](#) (with [arts. 7, 12](#))

20 **F20** .....

**Textual Amendments**

**F20** Sch. 10 para. 20 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8**, [Sch. 2 Pt. 1](#) (with [arts. 7, 12](#))

21 **F21** .....

**Textual Amendments**

**F21** Sch. 10 para. 21 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8**, [Sch. 2 Pt. 1](#) (with [arts. 7, 12](#))

22 **F22** .....

**Textual Amendments**

**F22** Sch. 10 para. 22 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8**, [Sch. 2 Pt. 1](#) (with [arts. 7, 12](#))

23 **F23** .....

**Textual Amendments**

**F23** Sch. 10 para. 23 repealed (6.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1295, 1300(2), **Sch. 16**; [S.I. 2007/3495](#), **art. 8**, [Sch. 2 Pt. 1](#) (with [arts. 7, 12](#))

**F24**24 .....

**Textual Amendments**

**F24** Sch. 10 para. 24 repealed (1.10.2009) by [Companies Act 2006 \(c. 46\)](#), s. 1300(2), **Sch. 16**; [S.I. 2008/2860](#), art. 4, [Sch. 1 Pt. 1](#) (with [arts. 7, 8](#), [Sch. 2](#)) (which transitional provisions in Sch. 2 are amended (1.10.2009) by [S.I. 2009/2476](#), arts. 1(3), 2(3)(4) and by [S.I. 2009/1802](#), arts. 1, 18, Sch.)

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## PART II

### AMENDMENTS OF OTHER ENACTMENTS

#### *Betting, Gaming and Lotteries Act 1963 (c.2)*

25 F25 .....

#### Textual Amendments

**F25** Sch. 10 para. 25 repealed (1.9.2007) by [Gambling Act 2005 \(c. 19\)](#), ss. 356(4)(5), 358, [Sch. 17](#) (with ss. 352, 354); S.I. 2006/3272, [art. 2\(4\)](#) (with [Sch. 4](#))

#### *Harbours Act 1964 (c.40)*

26 (1) Section 42 of the Harbours Act 1964 (accounts and reports of statutory harbour undertakers) is amended as follows.

(2) For subsection (2) substitute—

“(2) Where a statutory harbour undertaker is a parent undertaking with subsidiary undertakings which carry on harbour activities or any associated activities, then, it shall be the duty of the company also to prepare group accounts relating to the harbour activities and associated activities carried on by it and its subsidiary undertakings.”

(3) In subsection (6) (application of provisions of the <sup>M1</sup>Companies Act 1985)—

(a) in paragraph (a) for “company accounts” substitute “individual company accounts”;

(b) in paragraph (c) omit the words “required to be attached to a company’s balance sheet”.

(4) In subsection (9), for the definition of “holding company” and “subsidiary” substitute—

““parent undertaking” and “subsidiary undertaking” have the same meaning as in Part VII of the Companies Act 1985;”.

#### Marginal Citations

**M1** 1985 c. 6.

#### *Coal Industry Act 1971 (c.16)*

27 F26 .....

#### Textual Amendments

**F26** Sch. 10 para. 27 repealed (27.3.2004) by 1994 c. 21, ss. 67, 68(3)(b)(c), [Sch. 11 Pt. IV](#) (with s. 40(7), 66); S.I. 2004/144, [art. 3](#)

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*Aircraft and Shipbuilding Industries Act 1977 (c.3)*

F27 28 .....

**Textual Amendments**

**F27** Sch. 10 para. 28 omitted (22.3.2013) by virtue of [The Public Bodies \(Abolition of British Shipbuilders\) Order 2013 \(S.I. 2013/687\)](#), art. 1(2), [Sch. 1 para. 12](#)

*Crown Agents Act 1979 (c.43)*

F28 29 .....

**Textual Amendments**

**F28** Sch. 10 para. 29 repealed (21.3.1997) by [1995 c. 24, s. 13\(2\)](#), [Sch. 2 Pt.I](#); [S.I. 1997/1139](#), [art.2](#)

*British Telecommunications Act 1981 (c.38)*

F29 30 .....

**Textual Amendments**

**F29** Sch. 10 para. 30 repealed (26.3.2001) by [2000 c. 26, s. 127\(6\)](#), [Sch. 9](#); [S.I. 2001/1148](#), art. 2(2), [Sch.](#) Table

*Transport Act 1981 (c.56)*

31 In section 11(4) of the Transport Act 1981, for “section 235” substitute “ section 234 ”.

*Iron and Steel Act 1982 (c.25)*

32 In section 24(5) of the Iron and Steel Act 1982 (meaning of “directors’ report”) for the words from “which, under section 235” to the end substitute “ which is required to be prepared under section 234 of the Companies Act 1985 ”.

*Oil and Pipelines Act 1985 (c.62)*

33 In Schedule 3 to the Oil and Pipelines Act 1985 (Oil and Pipelines Agency: financial and other provisions), in paragraph 9(2) (duty to prepare consolidated accounts) for “subsidiaries” (three times) substitute “ subsidiary undertakings ”, and at the end of that sub-paragraph add—

“In this sub-paragraph “subsidiary undertaking” has the same meaning as in Part VII of the Companies Act 1985.”.

*Patents, Designs and Marks Act 1986 (c.39)*

34 In Schedule 2 to the Patents, Designs and Marks Act 1986 (service marks), in paragraph 1(2) (provisions in which reference to trade mark includes service mark) for sub-paragraph (ii) substitute—

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“(ii) Part I of Schedule 4 and paragraphs 5(2)(d) and 10(1)(b) and (2) of Schedule 9 (form of company balance sheets); and”.

*Company Directors Disqualification Act 1986 (c.46)*

- 35 (1) The Company Directors Disqualification Act 1986 is amended as follows.
- (2) In section 3(3)(b) (default orders)—
- (a) in sub-paragraph (i) for “section 244” substitute “ section 242(4) ”, and
  - (b) after that sub-paragraph insert—  
“(ia) section 245B of that Act (order requiring preparation of revised accounts),”.
- (3) In Schedule 1, for paragraph 5 substitute—
- “5 The extent of the director’s responsibility for any failure by the directors of the company to comply with—
- (a) section 226 or 227 of the Companies Act (duty to prepare annual accounts), or
  - (b) section 233 of that Act (approval and signature of accounts).”.

*Financial Services Act 1986 (c.60)*

<sup>F30</sup>36 .....

**Textual Amendments**

**F30** Sch. 10 paras. 36, 37 repealed (1.12.2001) by [S.I. 2001/3649](#), [arts. 1, 75\(n\)](#)

*Banking Act 1987 (c.22)*

<sup>F31</sup>37 .....

**Textual Amendments**

**F31** Sch. 10 paras. 36, 37 repealed (1.12.2001) by [S.I. 2001/3649](#), [arts. 1, 75\(n\)](#)

*Income and Corporation Taxes Act 1988 (c.1)*

- 38 (1) The Income and Corporation Taxes Act 1988 is amended as follows.
- [<sup>F32</sup>(2) In section 180 (annual return of registered profit-related pay scheme), in subsection (3) for “section 242(3)” substitute “ section 244(3) ”.]
- (3) <sup>F33</sup> .....

**Textual Amendments**

**F32** Sch. 10 para. 38(2) repealed (19.3.1997) by [1997 c. 16, ss. 61\(2\)\(3\), 113](#), [Sch. 18 Pt. VI\(3\)](#) (with effect as mentioned in the Notes 1 and 2 at the end of Pt. VI(3), Note 2 providing that the repeal does not

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affect the repealed provision in relation to profit periods beginning before 1.1.2000 or for certain other purposes in relation to any such periods)

**F33** Sch. 10 para. 38(3) repealed (22.7.2004 with effect in accordance with s. 77 of the amending Act) by Finance Act 2004 (c. 12), s. 326, **Sch. 42 Pt. 2(7)**

*Dartford–Thurrock Crossing Act 1988 (c.20)*

39 In section 33 of the Dartford–Thurrock Crossing Act 1988 (duty to lay before Parliament copies of accounts of persons appointed to levy tolls), for subsection (2) substitute—

“(2) In relation to a company “accounts” in subsection (1) means the company’s annual accounts for a financial year, together with the relevant directors’ report and the auditors’ report on those accounts.

Expressions used in this subsection have the same meaning as in Part VII of the Companies Act 1985.”.



**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1989, SCHEDULE 10.