



Companies Act 2006

2006 CHAPTER 46

An Act to reform company law and restate the greater part of the enactments relating to companies; to make other provision relating to companies and other forms of business organisation; to make provision about directors' disqualification, business names, auditors and actuaries; to amend Part 9 of the Enterprise Act 2002; and for connected purposes. [8th November 2006]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

Modifications etc. (not altering text)

- C1** Act: Pts. 1-39 and 45-39 modified (6.4.2007) by [The Companies Acts \(Unregistered Companies\) Regulations 2007 \(S.I. 2007/318\)](#), **regs. 4, 5** (with reg. 6)
- C2** Act applied (15.12.2007 with application as mentioned in rule 3 of the amending S.I.) by [The PPP Administration Order Rules 2007 \(S.I. 2007/3141\)](#), **rule 32(5)**
- C3** Act applied in part (with modifications) (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **regs. 3(1)(4), 19(1)** (as amended (1.10.2013) by S.I. 2013/2224, regs. 1(2), 4)
- C4** Act modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **reg. 10(1)**
- C5** Act modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **reg. 11(1)** (as amended (1.10.2013) by S.I. 2013/2224, regs. 1(2), 10 and (1.1.2018) by [The Statutory Auditors Regulations 2017 \(S.I. 2017/1164\)](#), reg. 1(2)(3), **11** (with reg. 2(6)(7)))
- C6** Act modified (6.4.2008) by [The Companies \(Revision of Defective Accounts and Reports\) Regulations 2008 \(S.I. 2008/373\)](#), **reg. 12(5)**
- C7** Act applied in part (6.4.2008) by [The Companies \(Summary Financial Statement\) Regulations 2008 \(S.I. 2008/374\)](#), regs. 1(2), **8(1)**
- C8** Act applied (with modifications) (6.4.2008) by S.I. 1989/638, reg. 18, Sch. 4 (as amended by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 paras. 163, 164** (with arts. 6, 11, 12))

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- C9** Act applied (with modifications) (6.4.2008) by S.R. 1989/216, reg. 18, Sch. 4 (as amended by The Companies Act 2006 (Consequential Amendments etc) Order 2008 (S.I. 2008/948), art. 3(1), **Sch. 1 paras. 173**, 174 (with arts. 6, 11, 12))
- C10** Act modified (S.) (21.2.2009) by The Banking Act 2009 (Parts 2 and 3 Consequential Amendments) Order 2009 (S.I. 2009/317), **art. 3**, Sch.
- C11** Act modified (12.3.2009) by Dormant Bank and Building Society Accounts Act 2008 (c. 31), **ss. 13**, 31(1)(2); S.I. 2009/490, **art. 2** (with art. 3)
- C12** Act modified (1.10.2009) by The Companies Act 2006 (Commencement No. 8, Transitional Provisions and Savings) Order 2008 (S.I. 2008/2860), art. 5, **Sch. 2** (with arts. 7, 8) (as amended by S.I. 2009/1802, art. 18; and as amended (31.12.2023) by The Resolution of Central Counterparties (Modified Application of Corporate Law and Consequential Amendments) Regulations 2023 (S.I. 2023/1313), regs. 1(2), **6**)
- C13** Act applied in part (with modifications) by S.I. 1989/638 reg. 18 Sch. 4 (as amended (1.10.2009) by The European Economic Interest Grouping (Amendment) Regulations 2009 (S.I. 2009/2399), **regs. 19**, 23 (with reg. 2))
- C14** Act: (Pts. 1-39, 45-47 as defined by s. 2) extended (1.10.2009) by The Companies Act 2006 (Consequential Amendments, Transitional Provisions and Savings) Order 2009 (S.I. 2009/1941), art. 12(1), **Sch. 3 para. 2** (with art. 10)
- C15** Pts. 1-39 and 45-47 applied (with modifications) (1.10.2009) by The Unregistered Companies Regulations 2009 (S.I. 2009/2436), regs. 3-5, **Sch. 1 para. 21** (with transitional provisions and savings in regs. 7, 9, Sch. 2)
- C16** Pts. 1-39, 45-47 applied (with modifications) (1.10.2009) by The Companies (Companies Authorised to Register) Regulations 2009 (S.I. 2009/2437), **regs. 18-23** (with transitional provisions and savings in reg. 24)
- C17** Act applied (1.11.2009) by The Water Industry (Special Administration) Rules 2009 (S.I. 2009/2477), **rule 58(2)(b)** (with rules 3(2), 4)
- C18** Act excluded (1.4.2010) by Housing and Regeneration Act 2008 (c. 17), **ss. 167(5)(c)**, 325; S.I. 2010/862, **art. 2**, (with Sch.)
- C19** Act: power to modify conferred (E.W.) (1.10.2010 for certain purposes otherwise prosp.) by Water Act 1991(c. 56), s. 23(2E)-(2G) (as inserted by 2010 c. 29, ss. 34, 49(3)(a), **Sch. 5 para. 3** (with s. 49(1)(6)); S.I. 2010/2169, **art. 4**, Sch. (with art. 5))
- C20** Act applied in part (with modifications) (8.2.2011) by The Investment Bank Special Administration Regulations 2011 (S.I. 2011/245), reg. 27, **Sch. 6 Pt. 1**
- C21** Act excluded (1.4.2012) by Housing (Scotland) Act 2010 (asp 17), **ss. 106(7)(c)**, 166(2); S.S.I. 2012/39, **art. 2**, Sch. 1 (with Sch. 2)
- C22** Act applied in part (with application in accordance with reg. 1(2) of the amending S.I.) by The Companies (Receipt of Accounts and Reports) Regulations 2013 (S.I. 2013/1973), **reg. 9(1)**
- C23** Act applied (with modifications) (10.1.2015) by The Bank Recovery and Resolution (No. 2) Order 2014 (S.I. 2014/3348), art. 220(4), **Sch. 4** (as amended (28.12.2020) by The Bank Recovery and Resolution (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/1350), regs. 1(2), **60**; (31.12.2023) by The Resolution of Central Counterparties (Modified Application of Corporate Law and Consequential Amendments) Regulations 2023 (S.I. 2023/1313), regs. 1(2), **5**)
- C24** Act excluded (10.1.2015) by The Bank Recovery and Resolution (No. 2) Order 2014 (S.I. 2014/3348), **art. 217**
- C25** Act excluded (10.1.2015) by The Bank Recovery and Resolution (No. 2) Order 2014 (S.I. 2014/3348), **art. 220(3)**
- C26** Act excluded (12.7.2016) by Energy Act 2016 (c. 20), **ss. 1(3)**, 84(3); S.I. 2016/602, reg. 3(a) (as substituted by S.I. 2016/710, reg. 2)
- C27** Act applied (with modifications) by S.I. 2014/3348, **art. 220A** (as inserted (16.12.2016) by The Bank Recovery and Resolution Order 2016 (S.I. 2016/1239), arts. 1(2), **41(16)**)
- C28** Act applied (26.6.2017) by The Scottish Partnerships (Register of People with Significant Control) Regulations 2017 (S.I. 2017/694), **reg. 77(2)**

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- C29** Act excluded in part by 2005 c. 5, **s. 271B(2)** (as inserted (with effect in accordance with Sch. 2 para. 64 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 2 para. 13**)
- C30** Act excluded (8.12.2017) by The Risk Transformation Regulations 2017 (S.I. 2017/1212), regs. 1(2), **12(8)** (with reg. 189)
- C31** Act applied in part (with modifications) (8.7.2021) by The Payment and Electronic Money Institution Insolvency Regulations 2021 (S.I. 2021/716), reg. 2, Sch. 3 paras. 2, **3** (with reg. 5) (as amended (4.1.2024) by S.I. 2023/1399, regs. 1(2), **4**)
- C32** Act: power to apply (with modifications) conferred (29.8.2023) by Financial Services and Markets Act 2023 (c. 29), s. 86(3), **Sch. 11 para. 165**; S.I. 2023/779, **reg. 4(ddd)(xiv)**
- C33** Act: power to modify conferred (29.8.2023) by Financial Services and Markets Act 2023 (c. 29), **ss. 13, 17, 86(3)**; S.I. 2023/779, reg. 4(h)(l)
- C34** Act: power to amend or repeal conferred (29.8.2023) by Financial Services and Markets Act 2023 (c. 29), **ss. 15, 17, 86(3)**; S.I. 2023/779, **reg. 4(j)(l)**
- C35** Act: power to amend or repeal conferred (26.10.2023 but only so far as it confers a power to make regulations or relates to the exercise of the power, otherwise prosp.) by 1907 c. 24, **s. 7A** (as inserted by Economic Crime and Corporate Transparency Act 2023 (c. 56), **ss. 149, 219(1)(2)(b)**)
- C36** Act applied (with modifications) (temp.) (8.1.2024) by The Financial Services and Markets Act 2023 (Digital Securities Sandbox) Regulations 2023 (S.I. 2023/1398), regs. 1(2), 6, **Sch. Pt. 4** (with reg. 13)
- C37** Act: power to modify conferred (1.10.2010 for specified purposes, 12.1.2024 in so far as not already in force) by 1991 c. 56, **s. 23(2E)-(2G)** (as inserted by Flood and Water Management Act 2010 (c. 29), s. 49(3), **Sch. 5 para. 3** (with s. 49(1)(6)); S.I. 2010/2169, art. 4, **Sch.**; S.I. 2024/35, **art. 2(b)**)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))