

*These notes refer to the Companies Act 2006 (c.46)
which received Royal Assent on 8 November 2006*

COMPANIES ACT 2006

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the [Companies Act 2006 \(c.46\)](#) which received Royal Assent on 8 November 2006. They have been prepared by the Department of Trade and Industry (DTI) in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given. Further, where provisions in the Act restate what was in the Companies Act 1985 (the 1985 Act) an explanation is not always given, except to the extent required to explain changes to associated provisions.