

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

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Part 15: Accounts and Reports

Chapter 10: Filing of Accounts and Reports

Sections 441 to 443: Duty to file accounts and reports

687. These sections cover the general duty to file accounts and reports with the registrar of companies and the period allowed for filing accounts.
688. [Section 442](#) reduces the period for filing accounts from ten months to nine months for private companies and from seven months to six months for public companies. These periods are calculated from the end of the relevant accounting reference period. The timetable for delivering accounts to the registrar was last amended in 1976. The periods have been reduced to reflect improvements in technology and the increased rate at which information becomes out of date. Filing timescales in other countries are generally less generous than in the UK. Under subsection (6), whether a company is private or public for the purpose of its filing obligations is determined by its status immediately before the end of the relevant accounting reference period.
689. [Section 443](#) is a new provision defining how to calculate the periods allowed for filing accounts and reports. In general this is the same date the relevant number of months later. So, for example, if the end of the accounting reference period is 5th June, 6 months from then is 5th December. However, as months are of unequal length, there can be confusion as to whether 6 months from say 30th June is 30th December (exactly 6 months later) or 31st December (the end of the sixth month). Under the rule laid down in this section, 6 months from 30th June will be 31st December. This reverses the “corresponding date rule” laid down by the House of Lords in *Dodds v Walker* [1981] 1 WLR 1027.