

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

COMPANIES ACT 2006

EXPLANATORY NOTES

COMMENTARY

Section 365: Meaning of “political expenditure”

617. This section defines “political expenditure” for the purposes of this Part.
618. It reproduces the effect of section 347A(5) of the 1985 Act, except that it extends the definition to expenditure incurred by the company in relation to independent election candidates.