

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

# **COMPANIES ACT 2006**

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## **EXPLANATORY NOTES**

### **COMMENTARY**

#### ***Schedule 13: Supplementary provisions with respect to delegation order***

#### ***Section 1260: Meaning of “associate”***

1600. This provision restates section 52 of the 1989 Act and defines the meaning of “associate”. This definition is particularly relevant for the independence requirement for statutory auditors set out in section 1214.