

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

COMPANIES ACT 2006

EXPLANATORY NOTES

TERRITORIAL EXTENT AND DEVOLUTION

Part 4: a Company's Capacity and Related Matters

Section 48: Execution of documents by companies

138. This section restates section 36B of the 1985 Act. It makes clear that no seal is required regardless of any other statutory provision. The only change is the addition of *subsection (1)* which makes clear that this section forms part of the law of Scotland only.