
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Companies Act 2006. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 7

PARENT AND SUBSIDIARY UNDERTAKINGS: SUPPLEMENTARY PROVISIONS

Modifications etc. (not altering text)

- C1** Sch. 7 applied (with modifications) (1.10.2008) by [The Limited Liability Partnerships \(Accounts and Audit\) \(Application of Companies Act 2006\) Regulations 2008 \(S.I. 2008/1911\)](#), **reg. 52**
- C1** Sch. 7 modified (14.3.2012) by [Charities Act 2011 \(c. 25\)](#), **ss. 55(3)**, 58, 355 (with ss. 20(2), 59, Sch. 8)
- C1** Sch. 7 applied (with modifications) (10.1.2024) by [Online Safety Act 2023 \(c. 50\)](#), s. 240(1), **Sch. 15 para. 9**; S.I. 2023/1420, **reg. 2(z24)**
- C1** Sch. 7 applied (with modifications) (26.10.2023) by [Online Safety Act 2023 \(c. 50\)](#), **ss. 70(8)**, 240(4)
- C1** Sch. 7 applied (with modifications) (10.1.2024) by [Online Safety Act 2023 \(c. 50\)](#), s. 240(1), **Sch. 13 para. 5(8)**; S.I. 2023/1420, **reg. 2(z17)(z36)**

Rights attributed to parent undertaking

- 9 (1) Rights shall be treated as held by a parent undertaking if they are held by any of its subsidiary undertakings.
- (2) Nothing in paragraph 7 or 8 shall be construed as requiring rights held by a parent undertaking to be treated as held by any of its subsidiary undertakings.
- (3) For the purposes of paragraph 8 rights shall be treated as being exercisable in accordance with the instructions or in the interests of an undertaking if they are exercisable in accordance with the instructions of or, as the case may be, in the interests of any group undertaking.

Modifications etc. (not altering text)

- C1** Sch. 7 paras. 5-11 applied (6.4.2008) by [The Small Companies and Groups \(Accounts and Directors' Report\) Regulations 2008 \(S.I. 2008/409\)](#), regs. 8(1), 10, **Sch. 6 para. 19(4)**
- C2** Sch. 7 paras. 5-11 applied (6.4.2008) by [The Large and Medium-sized Companies and Groups \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/410\)](#), reg. 9, **Sch. 6 para. 19(4)**
- C3** Sch. 7 paras. 5-11 applied (6.4.2008) by 1986 c. 53, s. 119A(5)(b) (as inserted by [The Companies Act 2006 \(Consequential Amendments etc\) Order 2008 \(S.I. 2008/948\)](#), art. 3(1), **Sch. 1 para. 109** (with arts. 6, 11, 12))
- C4** Sch. 7 paras. 5-11 applied (1.10.2008) by [The Large and Medium-sized Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1913\)](#), reg. 6, **Sch. 3 para. 19(4)**
- C5** Sch. 7 paras. 5-11 applied (1.10.2008) by [The Small Limited Liability Partnerships \(Accounts\) Regulations 2008 \(S.I. 2008/1912\)](#), regs. 6, 7, **Sch. 4 para. 19(4)**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Act amendment to earlier affecting provision S.I. 1989/638, Sch. 4 by [S.I. 2024/410 Sch. 2 para. 1](#)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 11(1) by [S.I. 2013/1971 reg. 9\(a\)](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)
- Act amendment to earlier affecting provision S.I. 2008/373 reg. 3(4) by [S.I. 2013/1971 reg. 4](#) (This amendment not applied to legislation.gov.uk. Amending Regulations revoked (1.10.2013) without ever being in force by S.I. 2013/2224, reg. 2)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 156A-156C inserted by [2015 c. 26 s. 87\(4\)](#)
- s. 156B(5) omitted by [2023 c. 56 Sch. 2 para. 26](#)
- s. 156C(2) words substituted by [2023 c. 56 s. 41\(2\)\(a\)](#)
- s. 156C(2A) inserted by [2023 c. 56 s. 41\(2\)\(b\)](#)
- s. 156C(3) substituted for s. 156C(3)-(5) by [2023 c. 56 Sch. 2 para. 27](#)
- s. 479A(2)(c)(zi) inserted by [S.I. 2019/177 reg. 4\(b\)\(i\)](#) (This amendment not applied to legislation.gov.uk. Reg. 4 substituted by regs. 4, 4A immediately before IP completion day by S.I. 2019/1392, regs. 1(2), 4)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34 by [S.R. 2024/78 reg. 31\(4\)](#)
- s. 479B(a)(iii) amendment to earlier affecting provision S.I.2008/1991 reg.34A by [S.R. 2024/78 reg. 31\(5\)](#)
- s. 1047(4)(i)(j) inserted by [2023 c. 56 s. 21\(2\)](#)
- s. 1087(da) substituted by [2023 c. 56 s. 52\(2\)](#)
- s. 1087A-1807C applied by S.I. 2009/2436, Sch. 1 para. 20(1)(ca) (as substituted) by [S.I. 2024/410 Sch. 2 para. 5\(d\)\(ii\)](#)
- s. 1110E-110G applied by S.I. 2009/1804, reg. 60 (as amended) by [S.I. 2024/234 reg. 26](#)
- s. 11989A applied (with modifications) by S.I. 2009/1804, reg. 79A (as inserted) by [S.I. 2024/234 reg. 46](#)
- Sch. 10 para. 6(2D) inserted by [S.I. 2019/177 reg. 28\(e\)](#) (This amendment not applied to legislation.gov.uk. Reg. 28(e) omitted immediately before IP completion day by virtue of S.I. 2020/523, regs. 1(2), 14(e)(iv))
- Sch. 10 para. 7(2A) inserted by [S.I. 2019/177 reg. 29\(b\)](#) (This amendment not applied to legislation.gov.uk. Reg. 29 substituted immediately before IP completion day by S.I. 2020/523, regs. 1(2), 14(f))