



Companies Act 2006

2006 CHAPTER 46

PART 15

ACCOUNTS AND REPORTS

CHAPTER 1

INTRODUCTION

Companies subject to the small companies regime

381 Companies subject to the small companies regime

The small companies regime^{F1} . . . applies to a company for a financial year in relation to which the company—

- (a) qualifies as small (see sections 382 and 383), and
- (b) is not excluded from the regime (see section 384).

Textual Amendments

- F1** Words in s. 381 omitted (6.4.2008) by virtue of [The Companies Act 2006 \(Amendment\) \(Accounts and Reports\) Regulations 2008 \(S.I. 2008/393\)](#), **reg. 6(1)**

Modifications etc. (not altering text)

- C1** Ss. 381-384 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. 5** (as amended: (with effect in accordance with reg. 1(2) of the amending S.I.) by [S.I. 2013/2005](#), **regs. 1(1), 3(2)** (with [reg. 1\(5\)\(6\)](#)); (with effect in accordance with reg. 2(2)-(5) of the amending S.I.) by [S.I. 2016/575](#), **regs. 2(1), 5**; (E.W.S.) (1.10.2018) by [S.I. 2018/1030](#), **regs. 1(2), 31(2)**; (31.12.2020) by [S.I. 2019/685](#), **reg. 1(2)**, **Sch. 1 para. 58(2)** (with [reg. 1\(3\)-\(8\)](#), **Sch. 1 para. 65**) (as amended by [S.I. 2020/335](#), **regs. 1, 3, 4** and [S.I. 2020/523](#), **regs. 1(2), 22, 25(c)**; 2020 c. 1, **Sch. 5 para. 1(1)**); (N.I.) (6.4.2022) by [S.R. 2022/121](#), **regs. 1, 31(2)**; (N.I.) (3.10.2022) by [S.R. 2022/234](#), **regs. 1, 31(2)**); (N.I.)

Changes to legislation: There are currently no known outstanding effects
for the Companies Act 2006, Section 381. (See end of Document for details)

- (1.4.2023) by S.R. 2023/59, regs. 1, **31(2)**; and (N.I.) (29.9.2023) by S.R. 2023/148, regs. 1, **31(2)(a)(b)**
- C2** Ss. 380-414 applied (with modifications) (1.10.2009) by S.I. 2009/2436, regs. 3-5, **Sch 1 para. 10** (with reg. 7, Sch. 2) (and the said Sch. 1 para. 10 is amended (with application in accordance with reg. 1(3) of the amending S.I.) by **The Unregistered Companies (Amendment) Regulations 2013** (S.I. 2013/1972), regs. 1(2), **2(2)(a)**)

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 2006, Section 381.