



# Companies Act 2006

## 2006 CHAPTER 46

### PART 15

#### ACCOUNTS AND REPORTS

#### CHAPTER 4

#### ANNUAL ACCOUNTS

*FI* ...

#### <sup>F1</sup>398 Option to prepare group accounts

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#### **Textual Amendments**

**F1** S. 398 omitted (with application in accordance with reg. 1(2) of the amending S.I.) by virtue of [The Companies, Partnerships and Groups \(Accounts and Non-Financial Reporting\) Regulations 2016 \(S.I. 2016/1245\)](#), regs. 1(1), **3(2)(a)**

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 2006, Section 398.