

Companies Act 2006

2006 CHAPTER 46

PART 17

A COMPANY'S SHARE CAPITAL

CHAPTER 1

SHARES AND SHARE CAPITAL OF A COMPANY

Share capital

548 Equity share capital

In the Companies Acts "equity share capital", in relation to a company, means its issued share capital excluding any part of that capital that, neither as respects dividends nor as respects capital, carries any right to participate beyond a specified amount in a distribution.