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STATUTORY INSTRUMENTS

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**2007 No. 3495**

**The Companies Act 2006 (Commencement No. 5,  
Transitional Provisions and Savings) Order 2007**

**Provisions of the Companies Act 2006 coming into force on 6th April 2008**

- 3.—(1) The following provisions of the Companies Act 2006 come into force on 6th April 2008—
- (a) section 44 (execution of documents);
  - (b) sections 121 and 128 (register of members: removal of entries and time limit for claims);
  - (c) sections 270 to 274 and 280 (company secretaries);
  - (d) sections 380 to 416, 418 to 462 and 464 to 474 (accounts and reports) (1);
  - (e) sections 475 to 484 and 489 to 539 (audit) (2);
  - (f) section 544 (transferability of shares);
  - (g) sections 738 to 754 (debentures);
  - (h) sections 755 to 767 (private and public companies);
  - (i) sections 768 to 790 (certification and transfer of securities);
  - (j) sections 811(4), 812 and 814 (exercise of right to inspect register of interests disclosed);
  - (k) sections 829 to 853 (distributions);
  - (l) sections 895 to 901 (arrangements and reconstructions);
  - (m) sections 902 to 941 (mergers and divisions of public companies);
  - (n) section 1126 (consents required for certain prosecutions);
  - (o) sections 1161 and 1162 and Schedule 7 (meaning of “undertaking” and related expressions);
  - (p) section 1164 (meaning of “banking company” and “banking group”);
  - (q) section 1165 (meaning of “insurance company” and related expressions);
  - (r) section 1169 (dormant companies);
  - (s) section 1172 (references to requirements of this Act);
  - (t) in section 1173 (minor definitions: general), the definitions of “credit institution” and “working day”;
  - (u) sections 1209 to 1241 and 1245 to 1264 and Schedules 10, 11, 13 and 14 (statutory auditors);
  - (v) section 1282 (payment of expenses of winding up).
- (2) In section 1117 of the Companies Act 2006 (registrar’s rules)—

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(1) Sections 384, 467 and 474 were amended by [S.I. 2007/2932](#), regulation 3.

(2) Sections 478, 481 and 539 were amended by [S.I. 2007/2932](#), regulation 3.

- (a) subsections (1) and (2) come into force on 6th April 2008 so far as may be necessary for the purpose of enabling rules to be made under that section before the date on which the section is brought generally into force, and
  - (b) subsection (3) (duty to publicise and make available copies of rules made under that section) has effect accordingly.
- (3) The following provisions of the Companies Act 2006 come into force on 6th April 2008 so far as necessary for the purposes of the provisions mentioned in paragraphs (1)(a) to (t) and paragraph (2)—
- (a) section 17 (a company’s constitution);
  - (b) section 540(1) and (4) (shares);
  - (c) section 545 (companies having a share capital);
  - (d) section 546 (issued and allotted share capital);
  - (e) section 548 (equity share capital);
  - (f) section 629 (classes of shares);
  - (g) sections 1121 to 1123, 1125 and 1127 to 1133 (provisions relating to offences);
  - (h) sections 1139 and 1140 (service of documents);
  - (i) section 1168 (hard copy and electronic form and related expressions);
  - (j) in section 1173 (minor definitions: general), the definitions of “body corporate” (and “corporation”), “firm”, “the Gazette”, “parent company” and “regulated market”.
- (4) Sections 1159 and 1160 of, and Schedule 6 to, the Companies Act 2006 (meaning of “subsidiary” etc) come into force on 6th April 2008 so far as necessary for the purposes of the provisions mentioned in paragraph (1)(u).
- (5) Section 1284 of the Companies Act 2006 (extension of Companies Acts to Northern Ireland) comes into force on 6th April 2008 so far as necessary for the purposes of the provisions mentioned in paragraphs (1)(a) to (t), (2) and (3).