

---

STATUTORY INSTRUMENTS

---

**2020 No. 645**

**The Companies etc. (Filing Requirements)  
(Temporary Modifications) Regulations 2020**

**PART 2**

**Modifications to the Companies Act 2006**

- 3.—**(1) The Companies Act 2006 is modified in accordance with regulations 4 to 20.  
(2) References to a section in this Part are to a section of that Act.
- 4.** Section 87(4)(b) (change of address of registered office) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 5.** Section 87, as it applies to unregistered companies by virtue of paragraph 5 of Schedule 1 to the Unregistered Companies Regulations 2009<sup>(1)</sup>, is to have effect as if for the reference in subsection (1) to “15 days” there were substituted a reference to “42 days”.
- 6.** Section 114(5) (register to be kept available for inspection) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 7.** Section 162(6) (register of directors) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 8.** Section 167(1) (duty to notify registrar of changes) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 9.** Section 275(6) (duty to keep register of secretaries) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 10.** Section 276(1) (duty to notify registrar of changes) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.
- 11.** Section 442 (period allowed for filing accounts) is to have effect as if—
- (a) in subsection (2)—
    - (i) in paragraph (a) for the reference to “nine months” there were substituted a reference to “twelve months”;
    - (ii) in paragraph (b) for the reference to “six months” there were substituted a reference to “nine months”;
  - (b) in subsection (3), in paragraph (a), for the reference to “nine months or six months” there were substituted a reference to “twelve months or nine months”.
- 12.** Section 442, as it applies to limited liability partnerships, by virtue of regulation 17 of the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006)

---

<sup>(1)</sup> [S.I. 2009/2436](#) to which there are amendments not relevant to these Regulations.

Regulations 2008(2), is to have effect as if for each reference to “nine months” there were substituted a reference to “twelve months”.

**13.**—(1) The modifications in paragraph (2) apply to a company in respect of which an election under section 790X is in force.

(2) Section 790M (duty to keep register) is to have effect as if for each reference to “14 days” there were substituted a reference to “42 days”.

**14.** Section 790N(4) (register to be kept available for inspection) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.

**15.** Section 790VA(2) (notification of changes to the registrar) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.

**16.** Section 853A(1) (duty to deliver confirmation statements) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.

**17.** Section 853L(1) (failure to deliver confirmation statement) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.

**18.**—(1) Section 859A(4) (charges created by a company) is to have effect as if for the reference to “21 days” there were substituted a reference to “31 days”.

(2) Paragraph (1) does not apply in respect of a period allowed for delivery under section 859A which has been extended by the court under section 859F.

**19.**—(1) Section 859B(6) (charge in series of debentures) is to have effect as if for each reference to “21 days” there were substituted in each place where it occurs a reference to “31 days”.

(2) Paragraph (1) does not apply in respect of a period allowed for delivery under section 859B which has been extended by the court under section 859F.

**20.** Section 859Q(5) (instruments creating charges to be available for inspection) is to have effect as if for the reference to “14 days” there were substituted a reference to “42 days”.