

COMPANIES ACT 2006 — TABLE OF COMMENCEMENT DATES

The attached table is intended to provide guidance on the commencement timetable for the Companies Act 2006. It cannot however provide a definitive guide: you may therefore also wish to refer to the relevant commencement order. (The eight commencement orders are published on the [OPSI](#) website, with direct links from BERR's [Companies Act](#) website.)

The colour shading reflects the main commencement date for each part.

Provisions relating to accounts and reports were generally commenced for financial years beginning on or after the relevant date (e.g. paragraph 43 in Schedule 3 to the Third Commencement Order provides that "Section 417 of the Companies Act 2006 (contents of directors' report: business review) applies to directors' reports for financial years beginning on or after 1st October 2007").

The commencement of powers to make orders or regulations by statutory instrument does not necessarily mean that the Government intends to use the powers as part of its implementation of the Act.

Some provisions (e.g. definitions) were progressively brought into force for the purposes of each tranche of provisions commenced, and have been finally commenced completely from 1 October 2009.

Following the final commencement on 1 October 2009, four provisions will not have been commenced. These are:

- section 327(2)(c)
- section 330(6)(c)
- section 1175 as it applies in Northern Ireland
- Part 2 of Schedule 9

1	General introductory provisions (1-6)	1 October 2009
	Section 2: 6 April 2007	
2	Company formation (7-16)	1 October 2009
3	A company's constitution (17-38)	1 October 2009
	Sections 29 & 30: 1 October 2007	
4	A company's capacity and related matters (39-52)	1 October 2009
	Section 44: 6 April 2008	
5	A company's name (53-85)	1 October 2009
	Sections 69 to 74: 1 October 2008	
	Sections 82 to 85: 1 October 2008	
6	A company's registered office (86-88)	1 October 2009
7	Re-registration as a means of altering a company's status (89-111)	1 October 2009

8	A company's members (112-144)	1 October 2009
	Sections 116 to 119: 1 October 2007 Sections 121 & 128: 6 April 2008	
9	Exercise of members' rights (145-153)	1 October 2007
10	A company's directors (154-259)	1 October 2007
	Sections 155 to 159: 1 October 2008 Sections 162 to 167: 1 October 2009 Sections 175 to 177: 1 October 2008 Sections 180(1), (2)(in part), & (4)(b), and 181(2) & (3): 1 October 2008 Sections 182 to 187: 1 October 2008 Sections 240 to 247: 1 October 2009	
11	Derivative claims and proceedings by members (260-269)	1 October 2007
12	Company secretaries (270-280)	6 April 2008
	Section 270(3)(b)(ii): 1 October 2009 Sections 275 to 279: 1 October 2009	
13	Resolutions and meetings (281-361)	1 October 2007
	Sections 308 & 309: 20 January 2007 Section 333: 20 January 2007 Sections 327(2)(c) & 330(6)(c) are not being commenced.	
14	Control of political donations and expenditure (362-379)	1 October 2007
	Provisions relating to independent election candidates: 1 October 2008 Part 14 came into force in Northern Ireland on 1 November 2007, except for provisions relating to independent election candidates.	
15	Accounts and reports (380-474)	6 April 2008
	Section 417: 1 October 2007 Section 463: 20 January 2007 for reports and statements first sent to members and others after that date	
16	Audit (475-539)	6 April 2008
	Sections 485 to 488: 1 October 2007	
17	A company's share capital (540-657)	1 October 2009
	Section 544: 6 April 2008 Sections 641(1)(a) & (2)-(6), 642-644, 652(1) and (3) & 654: 1 October 2008	
18	Acquisition by limited company of its own shares (658-737)	1 October 2009
	Repeal of the restrictions under the Companies Act 1985 on financial assistance for acquisition of shares in private companies, including the "whitewash" procedure: 1 October 2008	
19	Debentures (738-754)	6 April 2008
20	Private and public companies (755-767)	6 April 2008
21	Certification and transfer of securities (768-790)	6 April 2008

22	Information about interests in a company's shares (791-828)	20 January 2007
	Sections 811(4), 812, 814: 6 April 2008	
23	Distributions (829-853)	6 April 2008
24	A company's annual return (854-859)	1 October 2009
25	Company charges (860-894)	1 October 2009
26	Arrangements and reconstructions (895-901)	6 April 2008
27	Mergers and divisions of public companies (902-941)	6 April 2008
28	Takeovers etc (942-992)	6 April 2007
29	Fraudulent trading (993)	1 October 2007
30	Protection of members against unfair prejudice (994-999)	1 October 2007
31	Dissolution and restoration to the register (1000-1034)	1 October 2009
32	Company investigations: amendments (1035-1039)	1 October 2007
33	UK companies not formed under the Companies Acts (1040-1043)	1 October 2009
	Section 1043: 6 April 2007	
34	Overseas companies (1044-1059)	1 October 2009
35	The registrar of companies (1060-1120)	1 October 2009
	Section 1063 (in respect of England, Wales and Scotland): 6 April 2007 Section 1068(5): 1 January 2007 Sections 1077 to 1080: 1 January 2007 Sections 1085 to 1092: 1 January 2007 Sections 1102 to 1107: 1 January 2007 Section 1111: 1 January 2007	
36	Offences under the Companies Acts (1121-1133)	With relevant provisions
	Section 1124: 1 October 2007 Section 1126: 6 April 2008	
37	Companies: supplementary provisions (1134-1157)	With relevant provisions
	Section 1137(1), (4), (5)(b) and (6): 30 September 2007 Sections 1143 to 1148: 20 January 2007 Section 1157: 1 October 2008	
38	Companies: interpretation (1158-1174)	With relevant provisions
	Sections 1161, 1162, 1164, 1165, 1169 and 1172 : 6 April 2008 Section 1167: 30 September 2007 Section 1170: 6 April 2007	
39	Companies: minor amendments (1175-1181)	6 April 2007
	Section 1175 (in relation to England & Wales and Scotland): 1 April 2008 Sections 1180: 1 October 2009 Section 1181: 1 October 2009	
40	Company directors: foreign disqualification etc (1182-1191)	1 October 2009
41	Business names (1192-1208)	1 October 2009
42	Statutory auditors (1209-1264)	6 April 2008
	Sections 1242 to 1244: 29 June 2008	
43	Transparency obligations and related matters (1265-1273)	Royal Assent

44	Miscellaneous provisions (1274-1283)	
	Sections 1274 and 1276: Royal Assent Section 1275: 1 October 2009 Sections 1277 to 1280: 1 October 2008 Section 1281: 6 April 2007 Section 1282: 6 April 2008 Section 1283: 1 October 2009	
45	Northern Ireland (1284-1287)	With relevant provisions
46	General supplementary provisions (1288-1297)	Royal Assent
	Section 1295: With relevant provisions	
47	Final provisions (1298-1300)	Royal Assent