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STATUTORY INSTRUMENTS

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**1996 No. 189**

**The Companies Act 1985 (Miscellaneous  
Accounting Amendments) Regulations 1996**

**Application and transitional provisions**

**16.**—(1) Subject to the following provisions of this regulation, these Regulations apply to the annual accounts and annual report of any company (including any body corporate to which Part VII of the 1985 Act is applied by any enactment) for any financial year ending on or after the date of coming into force of the Regulations in accordance with regulation 1(1).

(2) Subject to paragraphs (3) to (6) below, a company may, with respect to a financial year of the company ending on or before 24th March 1996, prepare and deliver to the registrar of companies such annual accounts and annual report as it would have been required to prepare and deliver had the amendments to the 1985 Act effected by these Regulations not been made.

(3) The amendments effected by regulations 2 and 3 come into force in accordance with regulation 1(2).

(4) A public company may pass a special resolution in accordance with section 250 of the 1985 Act as amended by regulation 11(2) at any time after the coming into force of these Regulations.

(5) The amendments to the 1985 Act effected by regulations 6, 8 and 10(1) to (3), and by paragraphs 3, 4, 6, 10 and 18 of Schedule 5 to these Regulations apply to any annual accounts of a company which are approved by the board of directors on or after the day on which these Regulations come into force.

(6) The amendments to the 1985 Act effected by regulations 13 and 14(8) apply in respect of any distribution made on or after the day on which these Regulations come into force.