



Companies Act 1985

1985 CHAPTER 6

PART VII

ACCOUNTS AND AUDIT

CHAPTER II

EXEMPTIONS, EXCEPTIONS AND SPECIAL PROVISIONS

[^{F1} Exemptions from audit for certain categories of small company]

Textual Amendments

F1 Ss. 249A-249E and preceding cross-heading inserted (11.8.1994) by S.I. 1994/1935, reg. 2

249A Exemptions from audit

F2

Textual Amendments

F2 S. 249A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

249AA Dormant companies

F3

Status: Point in time view as at 06/04/2008.

Changes to legislation: There are currently no known outstanding effects for the Companies Act 1985, Cross Heading: Exemptions from audit for certain categories of small company. (See end of Document for details)

Textual Amendments

F3 S. 249AA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

249B Cases where exemptions not available

F4

Textual Amendments

F4 S. 249B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

249C The report required for the purposes of section 249A(2).

F5

Textual Amendments

F5 S. 249C repealed (1.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1295, 1300, Sch. 9 para. 5, **Sch. 16**; S.I. 2008/674, **art. 3**, Sch. 1 (with savings in art. 6)

249D The reporting accountant

F6

Textual Amendments

F6 S. 249D repealed (1.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1295, 1300, Sch. 9 para. 5, **Sch. 16**; S.I. 2008/674, **art. 3**, Sch. 1 (with savings in art. 6)

249E Effect of exemptions

F7

Textual Amendments

F7 S. 249E repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))

Status:

Point in time view as at 06/04/2008.

Changes to legislation:

There are currently no known outstanding effects for the Companies Act 1985, Cross Heading:
Exemptions from audit for certain categories of small company.