



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F2 S. 249A repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, Sch. 16; S.I. 2007/3495, art. 8(a), Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2), 12(2))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Status: Point in time view as at 05/11/2016.

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- F3** S. 249AA repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2),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- F4** S. 249B repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2),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- F5** S. 249C repealed (1.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1295, 1300, Sch. 9 para. 5, **Sch. 16**; S.I. 2008/674, **art. 3**, Sch. 1 (with savings in art. 6)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- F6** S. 249D repealed (1.4.2008) by Companies Act 2006 (c. 46), ss. 1175, 1295, 1300, Sch. 9 para. 5, **Sch. 16**; S.I. 2008/674, **art. 3**, Sch. 1 (with savings in art. 6)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- F7** S. 249E repealed (6.4.2008) by Companies Act 2006 (c. 46), ss. 1295, 1300, **Sch. 16**; S.I. 2007/3495, **art. 8(a)**, Sch. 2 Pt. 1 (with arts. 7, 12, Sch. 4 paras. 9(2),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Point in time view as at 05/11/2016.

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.