



# Companies Act 1985

## 1985 CHAPTER 6

### PART VII

#### ACCOUNTS AND AUDIT

#### CHAPTER II

##### *EXEMPTIONS, EXCEPTIONS AND SPECIAL PROVISIONS*

*[<sup>F1</sup> Exemptions from audit for certain categories of small company]*

#### **249D The reporting accountant**

<sup>F1</sup> .....

#### **Textual Amendments**

**F1** S. 249D repealed (1.4.2008) by [Companies Act 2006 \(c. 46\)](#), ss. 1175, 1295, 1300, Sch. 9 para. 5, [Sch. 16](#); S.I. 2008/674, [art. 3](#), Sch. 1 (with savings in art.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)

**Changes to legislation:**

There are currently no known outstanding effects for the Companies Act 1985, Section 249D.