

SCHEDULE 4

TRANSITIONAL PROVISIONS

Delivery of accounts and reports: institutions and companies previously subject to section 700

6.—(1) This paragraph applies to any company which—

- (a) immediately after 31st December 1992, is a company to which Part I of Schedule 21D to the principal Act applies, and
- (b) immediately before 1st January 1993, was a company to which Chapter II of Part XXIII of that Act applies.

(2) Notwithstanding section 699B of the principal Act, sections 700 to 703 of that Act shall continue to apply in relation to any financial year of a company to which this paragraph applies beginning before 1st January 1993.

(3) Schedule 21D to the principal Act shall only have effect to require a company to which this paragraph applies to deliver accounting documents for registration if they have been prepared with reference to a period ending after the end of the last financial year of the company in relation to which sections 700 to 703 of that Act apply.

(4) In this paragraph, “financial year” has the same meaning as in section 700 of the principal Act.