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STATUTORY INSTRUMENTS

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**1994 No. 2879**

**COMPANIES**

**The Companies Act 1985 (Audit Exemption) (Amendment) Regulations 1994**

*Made - - - - 5th November 1994*  
*Laid before Parliament 11th November 1994*  
*Coming into force - - 12th November 1994*

The Secretary of State, in exercise of the powers conferred on him by section 257 of the Companies Act 1985(1) and of all other powers enabling him in that behalf, hereby makes the following Regulations:

1. These Regulations may be cited as the Companies Act 1985 (Audit Exemption) (Amendment) Regulations 1994 and shall come into force on 12th November 1994.

2.—(1) Regulation 6 of the Companies Act 1985 (Audit Exemption) Regulations 1994(2) shall be amended as follows.

(2) In paragraph (1), for the words “Subject to paragraphs (2) to (4) below,” there shall be substituted the words “Subject to paragraph (2) below,”.

(3) For paragraphs (2) to (4) there shall be substituted the following paragraph—

“(2) The provisions of these Regulations do not apply to any annual accounts the period for laying and delivering of which expired before 11th August 1994.”.

Department of Trade and Industry  
5th November 1994

*Jonathan Evans*  
Parliamentary Under-Secretary of State for  
Corporate Affairs,

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(1) 1985 c. 6; section 257 was substituted by section 20 of the Companies Act 1989 (c. 40).  
(2) S.I. 1994/1935.

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the transitional provisions in regulation 6 of the Companies Act 1985 (Audit Exemption) Regulations 1994 (S.I.1994/1935) (“the Regulations”), by repealing paragraphs (2) to (4) of that regulation and substituting a new paragraph (2). The effect of the amendments is that the provisions of the Regulations will apply to all annual accounts approved by the board of directors of a company on or after the day on which the Regulations came into force, (namely, 11th August 1994), save for those where the period for laying and delivering the accounts expired before 11th August 1994. The provisions of old paragraphs (3) and (4) of regulation 6 are repealed as they are spent.