
STATUTORY INSTRUMENTS

1996 No. 189

**The Companies Act 1985 (Miscellaneous
Accounting Amendments) Regulations 1996**

Amendment of section 249B

10.—(1) Section 249B of the 1985 Act (cases where exemptions from audit not available)⁽¹⁾ is amended as follows.

(2) In subsection (1), at the beginning insert “Subject to subsection (1A),”.

(3) Insert the following subsection after subsection (1)—

“(1A) A company which, apart from this subsection, would fall within subsection (1)(f) by virtue of its being a subsidiary undertaking for any period within a financial year shall not be treated as so falling if it is dormant (within the meaning of section 250) throughout that period.”

(4) In subsection (4), at the beginning of each of paragraphs (a) to (c) insert “to the effect”.

(5) In subsection (5), for the words from “immediately above the signature” to the end substitute “above the signature required by section 233”.

(1) Section 249B was inserted by regulation 2 of S.I.1994/1935. S.I. 1994/1935 was amended by S.I.s 1994/2879 and 1995/589 in a manner not relevant to these Regulations.