
STATUTORY INSTRUMENTS

1996 No. 189

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

Amendment of section 224

2.—(1) Section 224 of the 1985 Act (accounting reference periods and accounting reference date)⁽¹⁾ is amended as follows.

(2) In subsection (2), after “company” insert “incorporated before 1st April 1996”.

(3) In subsection (3), for “a company’s accounting reference date” substitute “the accounting reference date of such a company”.

(4) After that subsection insert—

“(3A) The accounting reference date of a company incorporated on or after 1st April 1996 is the last day of the month in which the anniversary of its incorporation falls.”

⁽¹⁾ Section 224 was substituted by section 3 of the Companies Act 1989.