
STATUTORY INSTRUMENTS

2005 No. 2280

COMPANIES

The Companies Act 1985 (Investment Companies and Accounting and Audit Amendments) Regulations 2005

<i>Made</i>	- - - - -	<i>3rd August 2005</i>
<i>Laid before Parliament</i>		<i>15th August 2005</i>
<i>Coming into force</i>		
<i>for the purpose of regulations 13 to 17 in Part 4 and Part 5</i>		<i>5th September 2005</i>
<i>for the purpose of Parts 2 and 3 and regulation 12 in Part 4</i>		<i>1st October 2005</i>

THE COMPANIES ACT 1985 (INVESTMENT COMPANIES AND ACCOUNTING AND AUDIT AMENDMENTS) REGULATIONS 2005

PART 1

General

1. Citation, commencement and interpretation

PART 2

Distributions by investment companies

2. Other permitted distributions by investment companies

PART 3

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3. Adjustment of prior year items in balance sheet and profit and loss account
4. Prior year disclosures in notes to accounts
5. Adjustment of prior year items in small company balance sheet and profit and loss account
6. Prior year disclosures in notes to small company accounts prepared for members

Status: This is the original version (as it was originally made).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

7. Prior year disclosures in notes to small company abbreviated accounts
8. Adjustment of prior year items in balance sheet and profit and loss account of banking companies
9. Prior year disclosures in notes to accounts of banking companies
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11. Prior year disclosures in notes to accounts of insurance companies

PART 4

Small and Medium-sized companies

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13. Disapplication of special provisions for small and medium-sized companies
14. Application of SI 2005/1011, regulation 6
15. Dormant companies
16. Cases where exemption from audit not available
17. Definition of “regulated activity”

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Signature
Explanatory Note