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STATUTORY INSTRUMENTS

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**1991 No. 2945 (C.92)**

**COMPANIES**

**The Companies Act 1989 (Commencement  
No. 14 and Transitional Provision) Order 1991**

*Made - - - - 20th December 1991*

The Secretary of State, in exercise of his powers under section 215(2) and (3) of the Companies Act 1989(1), hereby makes the following Order:—

1. This Order may be cited as the Companies Act 1989 (Commencement No. 14 and Transitional Provision) Order 1991.

2. Sections 1 and 11 in Part I of the Companies Act 1989 shall come into force on 1st July 1992 for the purpose of inserting the new section 242A into Part VII of the Companies Act 1985(2), subject to the transitional provision set out in article 3 below.

3.—(1) This article applies where—

(a) the requirements of section 242 of the Companies Act 1985 as to the delivering of accounts and reports before the end of the period allowed for so doing have not been complied with before 1st July 1992, and

(b) those requirements have still not been complied with on that date.

(2) In such a case, the period by reference to the length of which the amount of the penalty is determined under section 242A(2) of the Companies Act 1985 shall be deemed to commence on 1st July 1992.

20th December 1991

*John Redwood*  
Minister of State,  
Department of Trade and Industry

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(1) 1989 c. 40.  
(2) 1985 c. 6.

**Status:** This is the original version (as it was originally made).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 Order)*

This Order brings into force on 1st July 1992 sections 1 and 11 in Part I of the Companies Act 1989 (Company Accounts) for the purpose of inserting a new section 242A (liability to civil penalty for failure to deliver accounts under section 242) into Part VII of the Companies Act 1985.

Article 3 makes transitional provision in cases where the requirements of section 242 of the Companies Act 1985 as to the delivering of accounts and reports have not been complied with before 1st July 1992, and have still not been complied with on that date. In such cases the period by reference to which the amount of the civil penalty is calculated under section 242A(2) is deemed to commence on 1st July 1992.

## **NOTE AS TO EARLIER COMMENCEMENT ORDERS**

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

The provisions of the Companies Act 1989 brought into force by Orders made before the making of the Companies Act 1989 (Commencement No. 13) Order 1991 (S.I. [1991/2173](#)) are set out in a note appended to that Order.

That Order itself brought into force on 1st October 1991 (insofar as they were not already in force) the provisions of sections 160 (duty to give assistance for purposes of default proceedings), 162 (duty to report on completion of default proceedings), 166 (powers of Secretary of State to give directions), 167 (application to determine whether default proceedings to be taken) and 184 (indemnity for certain acts etc.) of the Companies Act 1989.