

These notes refer to the Companies (Audit, Investigations and Community Enterprise) Act 2004 (c.27) which received Royal Assent on 28 October 2004

COMPANIES (AUDIT, INVESTIGATIONS AND COMMUNITY ENTERPRISE) ACT 2004

EXPLANATORY NOTES

INTRODUCTION

1. These explanatory notes relate to the Companies (Audit, Investigations and Community Enterprise) Act which received Royal Assent on 28 October 2004. They have been prepared by the Department of Trade and Industry (DTI) in order to assist the reader in understanding the Act. They do not form part of the Act and have not been endorsed by Parliament.
2. The notes need to be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or part of a section does not seem to require any explanation or comment, none is given.
3. The notes describe the Act in fully commenced form. Readers should note, however, that the only provisions of the Act which came into effect automatically (on Royal Assent) are *sections 65, 66 and 67*. All other provisions, including powers of the Secretary of State to make various orders and regulations, must be brought into force by commencement order.