



Companies (Audit, Investigations and Community Enterprise) Act 2004

2004 CHAPTER 27

PART 1

AUDITORS, ACCOUNTS, DIRECTORS' LIABILITIES AND INVESTIGATIONS

CHAPTER 5

SUPPLEMENTARY

25 Minor and consequential amendments

- (1) Schedule 2 (minor and consequential amendments relating to Part 1) has effect.
- (2) That Schedule has effect subject to the modifications set out in subsection (3)—
 - (a) in relation to England and Wales, in the case of an offence committed before [F12 May 2022], and
 - (b) in relation to Scotland.
- (3) The modifications are—
 - (a) the amendment in paragraph 10(2) has effect as if for “12 months” there were substituted “ 6 months ”;
 - (b) the amendment in paragraph 10(3) has effect as if for “12 months”, in both places where it occurs, there were substituted “ 3 months ”;
 - (c) the amendment in paragraph 10(4) has effect as if for “12 months” there were substituted “ 6 months ”;
 - (d) the amendment in paragraph 26(2) has effect as if for “12 months” there were substituted “ 6 months ”; and
 - (e) the amendment in paragraph 26(3) has effect as if for “12 months” there were substituted “ 6 months ”.

Status: Point in time view as at 28/04/2022.

Changes to legislation: There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Chapter 5. (See end of Document for details)

Textual Amendments

- F1** Words in s. 25(2)(a) substituted (28.4.2022) by [The Criminal Justice Act 2003 \(Commencement No. 33\) and Sentencing Act 2020 \(Commencement No. 2\) Regulations 2022 \(S.I. 2022/500\)](#), regs. 1(2), 5(1), **Sch. Pt. 1**
-

Commencement Information

- I1** S. 25 in force at 1.1.2005 for specified purposes by [S.I. 2004/3322](#), art. 2(1), **Sch. 1**
- I2** S. 25 in force at 6.4.2005 for specified purposes by [S.I. 2004/3322](#), art. 2(2), **Sch. 2** (with arts. 4-13)
- I3** S. 25 in force at 1.7.2005 in so far as not already in force by [S.I. 2004/3322](#), art. 2(3), **Sch. 3**

Status:

Point in time view as at 28/04/2022.

Changes to legislation:

There are currently no known outstanding effects for the Companies (Audit, Investigations and Community Enterprise) Act 2004, Chapter 5.