
STATUTORY INSTRUMENTS

1990 No. 355 (C.13)

COMPANIES

**The Companies Act 1989 (Commencement No. 4
and Transitional and Saving Provisions) Order 1990**

Made - - - - 26th February 1990

**THE COMPANIES ACT 1989 (COMMENCEMENT NO. 4 AND
TRANSITIONAL AND SAVING PROVISIONS) ORDER 1990**

1. Citation and Interpretation
2. In this Order: “the 1985 Act” means the Companies Act...
3. Provisions of the 1989 Act commenced by this Order
4. In Part V of the 1989 Act:
5. (1) In Part X of the 1989 Act, the repeals...
6. In articles 6 to 9 of this Order, and Schedules...
7. (1) The provisions of the new Part VII shall have...
8. Section 23 of, and Schedule 10 to, the 1989 Act...
9. The transitional and saving provisions set out in this Order...
10. Transitional and saving provisions relating to sections 115 and 118 to 124 of the 1989 Act
11. Saving provision relating to section 131 of the 1989 Act
12. Transitional provision relating to section 136 of the 1989 Act
13. Transitional provision relating to section 137 of the 1989 Act
14. Saving for the Interpretation Act 1978
15. Amendment of the 1985 Act
16. Provisions of earlier commencement order revoked
17. Article 8 of the Companies Act 1989 (Commencement No. 2)...
Signature

SCHEDULE 1 — PROVISIONS OF
PART I — OF THE COMPANIES ACT 1989 TO BE BROUGHT INTO
FORCE BY THIS ORDER

SCHEDULE 2 —
PART I — GENERAL TRANSITIONAL AND SAVING PROVISIONS
General Rules

Status: This is the original version (as it was originally made).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

1. (1) The provisions of this paragraph have effect, in addition...
2. Application of section 245 of the old Part VII
3. Insurance groups
4. Section 224 (Accounting reference periods and accounting reference date)
5. Section 231 (Disclosure required in notes to accounts: related undertakings)
6. Schedule 4: Paragraph 34 (Revaluation reserve)
7. Schedule 4A: Paragraphs 7 to 12 (Acquisition and merger accounting)
8. (1) This paragraph has effect with respect to the application...
9. Schedule 4A: Paragraph 14 (Disclosure of goodwill written off)
10. Schedule 4A: Paragraph 19 (Joint ventures)
11. Schedule 4A: Paragraphs 18 and 22 (Subsidiaries excluded from consolidation and associated undertakings)
12. Saving provision for section 69 of the Local Government and Housing Act 1989

PART II — TRANSITIONAL AND SAVING PROVISIONS WITH RESPECT
TO ACCOUNTS AND REPORTS FOR RELEVANT FINANCIAL
YEARS

13. General Rules
14. Provisions of new Part VII to be applicable with respect to any financial year
15. Sections 223 and 225
16. Section 239
17. Section 240
18. Section 251
19. Sections 252 and 253

SCHEDULE 3 — TRANSITIONAL AND SAVING PROVISIONS RELATING TO
SCHEDULE 10 TO THE 1989 ACT

1. (1) The consequential amendments made by the paragraphs of Schedule...
2. Paragraph 24 of Schedule 10 shall have effect subject to...
3. (1) Section 700 of the 1985 Act, inserted by paragraph...

SCHEDULE 4 — TRANSITIONAL PROVISIONS RELATING TO SECTIONS 115
AND 118 TO 124 OF THE 1989 ACT

1. Interpretation
— ELECTIVE RESOLUTIONS
2. Transitional provisions relating to annual returns where an election to dispense with an annual general meeting is in force
— AUDITORS
3. General transitional and saving provisions relating to sections 118 to 124
4. Transitional provisions having effect in relation to a relevant financial year of a company
5. New section 385A, inserted by section 119(1) of the 1989...
6. New section 386(2), inserted by section 119(1) of the 1989...
7. New section 388A(1) and (3), inserted by section 119(1) of...
8. New section 389A, inserted by section 120(1) of the 1989...
9. New section 390A(3), inserted by section 121 of the 1989...

Explanatory Note