
STATUTORY INSTRUMENTS

1994 No. 233

The Companies Act 1985 (Bank Accounts) Regulations 1994

Transitional provisions

7. The directors of a company (including a body corporate, or unincorporated body of persons, to which Part VII of the 1985 Act is applied by virtue of any enactment, including any subordinate legislation within the meaning of section 21 of the Interpretation Act 1978⁽¹⁾), may prepare annual accounts under Part VII of the 1985 Act for a financial year of the company commencing on a date prior to 23rd December 1992 as if the amendments effected by regulation 4 of these Regulations had not been made.

⁽¹⁾ 1978 c. 30.