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STATUTORY INSTRUMENTS

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**1996 No. 189**

**The Companies Act 1985 (Miscellaneous  
Accounting Amendments) Regulations 1996**

**Amendment of section 225**

**3.—**(1) Section 225 of the 1985 Act (alteration of accounting reference date)<sup>(1)</sup> is amended as follows.

(2) In subsection (1), for the words from “having effect” to the end substitute—

“having effect in relation to—

- (a) the company’s current accounting reference period and subsequent periods; or
- (b) the company’s previous accounting reference period and subsequent periods.

A company’s “previous accounting reference period” means that immediately preceding its current accounting reference period.”

(3) Subsection (2) is hereby repealed.

(4) In subsection (4)—

- (a) after “current” insert “or previous”, and
- (b) for paragraph (a) substitute—

“(a) to a notice given by a company which is a subsidiary undertaking or parent undertaking of another EEA undertaking if the new accounting reference date coincides with that of the other EEA undertaking or, where that undertaking is not a company, with the last day of its financial year, or”.

(5) In subsection (5)—

- (a) for “subsection (2)(a)” substitute “subsection (1)”,
- (b) after “given” insert “in respect of a previous accounting reference period”, and
- (c) for “the previous accounting reference period” substitute “that period”.

(6) After subsection (6) insert—

“(7) In this section “EEA undertaking” means an undertaking established under the law of any part of the United Kingdom or the law of any other EEA State.”

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(1) Section 225 was substituted by section 3 of the Companies Act 1989.