
STATUTORY INSTRUMENTS

1997 No. 936

The Companies Act 1985 (Audit
Exemption) (Amendment) Regulations 1997

Amendment of section 249D

4.—(1) Section 249D of the 1985 Act (definition of reporting accountant)(1) is amended as follows.

(2) In paragraph (d) of subsection (3), for “the Chartered Association of Certified Accountants” substitute “the Association of Chartered Certified Accountants”.

(1) Section 249D was inserted by regulation 2 of S.I. [1994/1935](#), and amended by regulation 2 of S.I. [1995/589](#) and by regulation 2 of S.I. [1996/3080](#).