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STATUTORY INSTRUMENTS

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**2000 No. 1430**

The Companies Act 1985 (Audit  
Exemption) (Amendment) Regulations 2000

*Introduction*

**Citation, application and interpretation**

1.—(1) These Regulations may be cited as the Companies Act 1985 (Audit Exemption) (Amendment) Regulations 2000 and come into force on the day after the day on which they are made.

(2) These Regulations apply to annual accounts and reports in respect of financial years ending two months or more after the date of coming into force of these Regulations.

(3) In these Regulations, references to sections (or Schedules) are to sections of (or Schedules to) the Companies Act 1985.