#### STATUTORY INSTRUMENTS

### 2006 No. 2782

#### **COMPANIES**

# The Companies Act 1985 (Small Companies' Accounts and Audit) Regulations 2006

Made - - - - 16th October 2006

Laid before Parliament 16th October 2006

Coming into force 8th November 2006

## THE COMPANIES ACT 1985 (SMALL COMPANIES' ACCOUNTS AND AUDIT) REGULATIONS 2006

- 1. Citation, commencement and interpretation
- 2. Disapplication of special accounting provisions for small companies
- 3. Exemption for small groups
- 4. Dormant companies
- 5. Cases where exemption from audit not available
- 6. Definitions
- 7. Consequential amendments Signature Explanatory Note