

---

STATUTORY INSTRUMENTS

---

**1996 No. 189**

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

**Amendment of section 234**

5.—(1) Section 234 of the 1985 Act (duty to prepare directors' report)<sup>(1)</sup> is amended as follows.

(2) In subsection (1)(b), the words from “and the” to the end are hereby repealed.

(3) In subsection (4)—

(a) omit the words from “Part IV” to “employees, and”, and

(b) at the end insert—

“Part VI relates to the company’s policy on the payment of creditors.”

---

<sup>(1)</sup> Section 234 was substituted by section 8(1) of the Companies Act 1989.